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CITY AND COUNTY OF HONOLULU  
530 SOUTH KING STREET, ROOM 207  
HONOLULU, HAWAII 96813  
TELEPHONE: (808) 523-4911 FAX: (808) 527-5581

DIANE E. HOSAKA, ESQ.  
DIRECTOR

March 10, 2004

TO: COUNCIL CHAIR DONOVAN M. DELA CRUZ  
COUNCILMEMBER ROMY M. CACHOLA  
COUNCILMEMBER CHARLES DJOU  
COUNCILMEMBER MIKE GABBARD  
COUNCILMEMBER NESTOR GARCIA  
COUNCILMEMBER ANN KOBAYASHI  
COUNCILMEMBER BARBARA MARSHALL  
COUNCILMEMBER GARY OKINO  
COUNCILMEMBER ROD TAM

SUBJECT: ISSUE PROFILE – STATUS OF THE CITY’S FINANCES (MARCH 2004)

Transmitted herewith are copies of a new report prepared by the Office of Council Services, “Issue Profile – Status of the City’s Finances (March 2004).” The report contains an overview of certain financial and budget trends and a review of the prior year’s revenues and expenditures, which we report to the Council annually.

I hope you find the report useful in considering the new city budget.

IVAN KAISAN  
Legislative Auditor

FORWARDED BY:

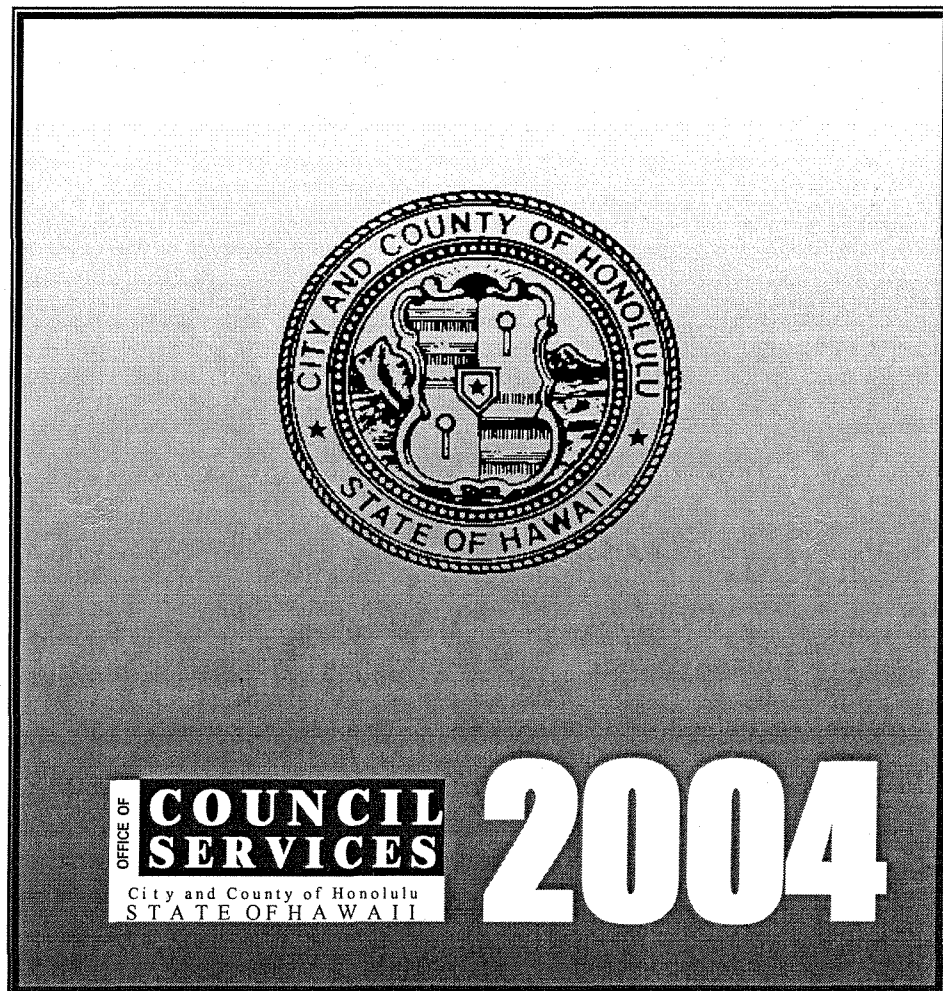
DIANE E. HOSAKA, Esq.  
Director

Attachment

cc: City Auditor (3)  
✓ City Clerk (Info. Office) – 2 (2 days later)  
Budget Comm. Clerk – 1 (2 days later)

# **ISSUE PROFILE**

## Status of the City's Finances



# **ISSUE PROFILE**

Status of the City's Finances

**March 2004**

Reports of the Office of Council Services (OCS) are available at the City Clerk, City library, state library, state archives, and the University of Hawaii library. An electronic copy of the report is also published on the OCS report web page:

<http://www.co.honolulu.hi.us/council/ocs/audit>

## Table of Contents

- I. Introduction
- II. Budget Trends
  - A. Financial Condition—Net Assets
  - B. Total Government Spending for Operations
  - C. Debt Service and Total Debt
  - D. Real Property Taxes
  - E. Fund Balance
  - F. Enterprise Funds
- III. Executive Operating Budget
  - A. Review of FY 2003
  - B. Review of FY 2004 Through  
12/31/03
- IV. Executive Capital Budget
  - A. Major Project Lapses and New Appropriations
  - B. Detailed Results by Function
  - C. Summary of Results
- V. Appendix: Data Sources

# **I. Introduction**

We are pleased to issue another annual report on the status of the city's finances and budget. As in the last report, there is an overview of certain fiscal trends which are intended to provide a historical and comparative context to review the upcoming city budget (see Chapter II). We have also reviewed the prior year's revenues and expenditures for the operating budget and the mid-year status of the current year's major revenue assumptions and major operating budget expenditure items (see Chapter III), and the status of the prior year's capital budget appropriations (see Chapter IV).

These reports are based on the audited financial report of the city, the executive operating and capital budget ordinances and any amendments thereto, the executive program and budget documents, as well as the monthly accounting reports from the department of budget and fiscal services. Other sources are referenced in the Appendix.

We hope you find this report useful in considering the city's proposed budget for the coming fiscal year.

## II. Budget Trends

In this section, we provide a brief overview of the city's budget and financial status, as reflected in certain key statistics, and show how the city compares to other jurisdictions. This is intended to provide a historical and comparative perspective that may be useful for evaluating the specifics about the next fiscal year's city budget. For more detail on specific subjects, please consult the data sources listed in Chapter V.

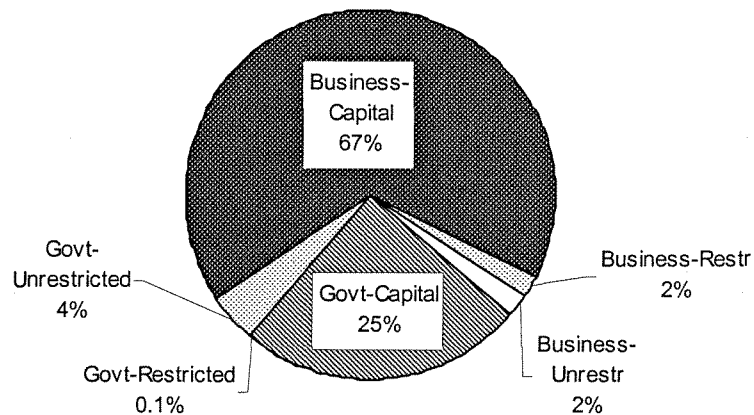
### A. Financial Condition – Net Assets

- **New Data Show the City's Finances Worsened in FY 2002 and 2003.**

Beginning in FY 2002, the city became subject to a new accounting standard known as GASB 34. Under that standard, the finances of the government are presented, for the first time, as a single unified entity, rather than as a collection of funds as under previous financial reports. This enables the display of a government entity's financial condition in the form of a computation of "net assets", which is a comparison of what the government entity owns (termed "assets", such as cash, investments, and the value of land, buildings, and infrastructure) versus what it owes (termed "liabilities", such as outstanding bills, bonds, and claims and judgments). Net assets is the value of what the entity owns after subtracting its liabilities. It is a basic measure of financial condition, and can be interpreted as displaying the entity's ability to cover its costs and continue to pay for services in the future. Increases or decreases in net assets over time indicate whether the entity's financial condition is improving or deteriorating.

## Most of the City's Net Assets Are In Its Enterprise Funds

**C&C of Honolulu Net Assets, FY 2003**  
**Govt vs Business Type Assets**

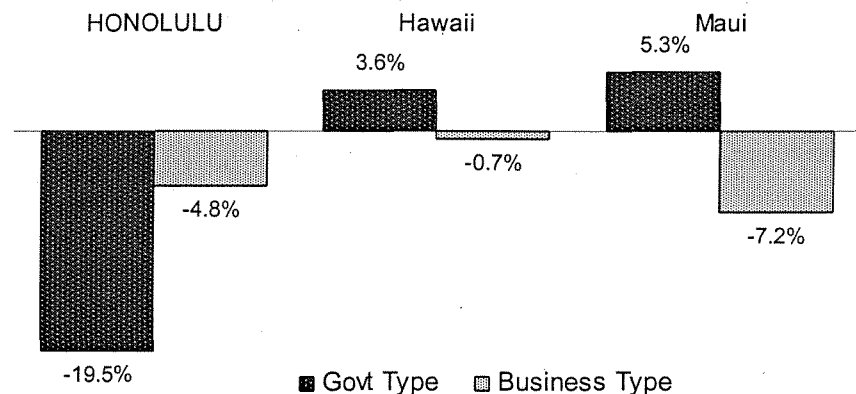


**Figure 1.** The city ended FY 2003 with net assets of \$1.1 billion. Most of the value of net assets, some 71 percent, were in its “business” activities. Those represented the assets in the city’s enterprise funds for housing, sewer, solid waste, and the bus system. All of the assets in the city’s remaining funds are grouped as “governmental” activities. In either category, most of the value of net assets are in the form of land, buildings, and infrastructure, termed “capital” type assets.

**Figure 2.** From July 1, 2001 to June 30, 2002, the value of the city’s net assets fell in both its business and governmental activities. Honolulu’s net assets in its governmental activities fell 20% (\$86 million) and those of its business type activities fell 5% (\$42 million). In comparison, Hawaii county’s governmental net assets rose 4% and its business net assets fell 1%. Maui showed mixed results; its governmental net assets climbed by 5% while its business net assets dropped by 7%. Kauai was not subject to GASB 34 in FY 2002 and so had no comparable data. In FY 2003, the city’s net assets continued to fall an average of 12%; comparable data from all of the neighbor islands were unavailable at publication.

## The City's Financial Condition Fell; Mixed Results for the Big Isle and Maui

**Change in Total Net Assets, FY 02**  
**Govt vs Business Type Activities, by County**





## **B. Total Government Spending for Operations**

- **City Spending Is Growing Slowly and Is Less Than The Neighbor Islands.**

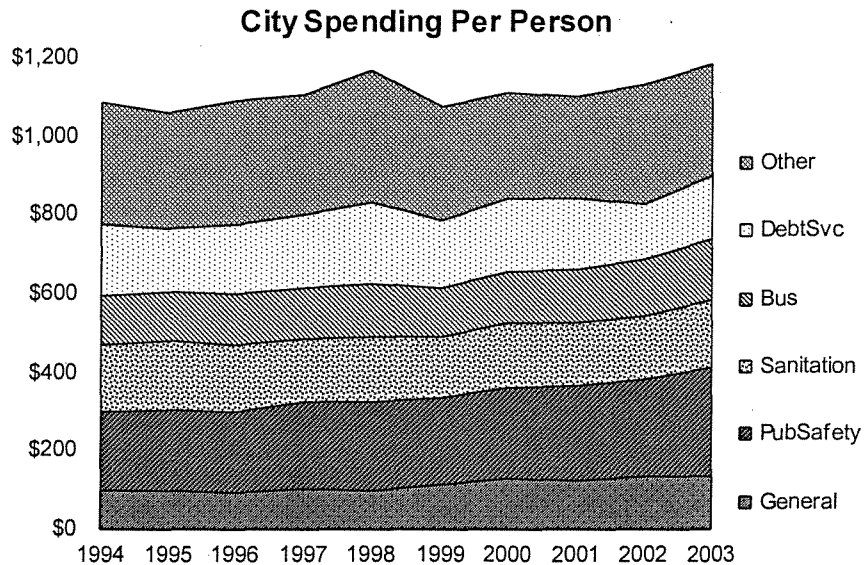
One way to measure the size and level of activity of a government entity is by assessing the amount of government spending. Spending can be viewed as the most basic measure of government, since the level of spending drives tax policy, debt policy, and employment policy.

Government spending on operations is controlled through the operating budget. In this section, spending on operations is examined to see how the City and County of Honolulu compares to other jurisdictions.

**Relationship to construction spending.** Spending on operations and spending on construction projects are distinct but related. Construction spending is authorized in the capital budget, and is mostly financed by incurring debt in the form of bonds, notes and commercial paper. Repayment of that debt, including the principal amount and interest, is called debt service payments. Repayment of principal begins a few years after the capital budget that was financed with that debt takes effect. Debt service for outstanding debt is paid from the operating budget. Over time, the debt service for any particular municipal bond that the city issues is paid over as long a period as 30 years.

Construction spending information is recorded and reported in the financial statements in several ways: as an initial capital budget appropriation, as expenditures pursuant to the appropriation, as a yearly stream of repayments included in the operating budget to retire the debt that financed the initial outlay, and as annual depreciation of the capital assets thereby created. Care must be taken to avoid confusing these numbers.

## City Spending Shows Slow Growth...

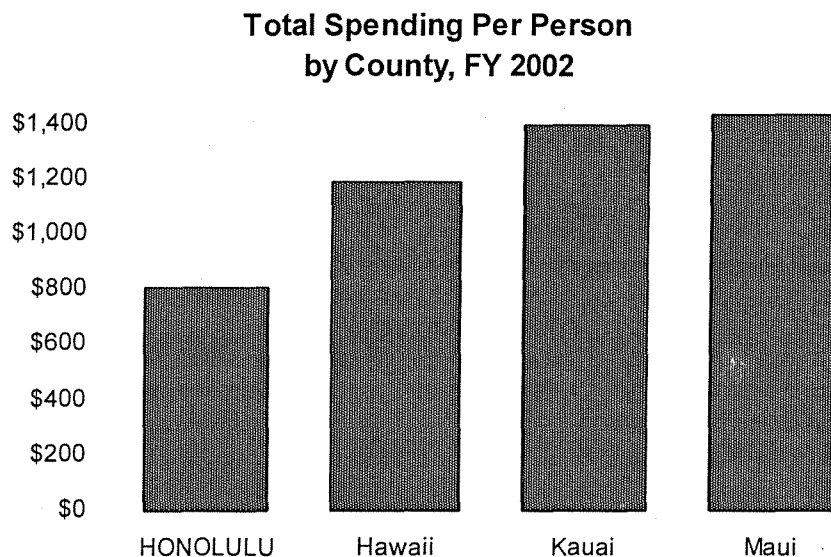


**Figure 3.** City spending on operations is slowly rising on a per-resident basis again after the previous peak in FY 1998. Total city spending was about \$1,185 per person in FY 2003, past the previous peak of \$1,167 per person in FY 1998. Of note is that among the major functional divisions in the budget, no single function has shown a consistent growth in spending during the period. However, spending on public safety has generally been the fastest growing area.

**Figure 4.** In FY 2002, among Hawaii counties, Honolulu again claimed the lowest per person spending on operations. Honolulu's \$810 compared to Hawaii County's \$1,191, Kauai County's \$1,397, and Maui County's \$1,434.

It is difficult to determine the reason for Honolulu's low ranking. It may be due to the economies of scale and density the city enjoys in providing services for a large, mostly urban population. Comparable data for FY 2003 was unavailable at publication.

## ...And City Spending is Lowest Among Hawaii's Counties



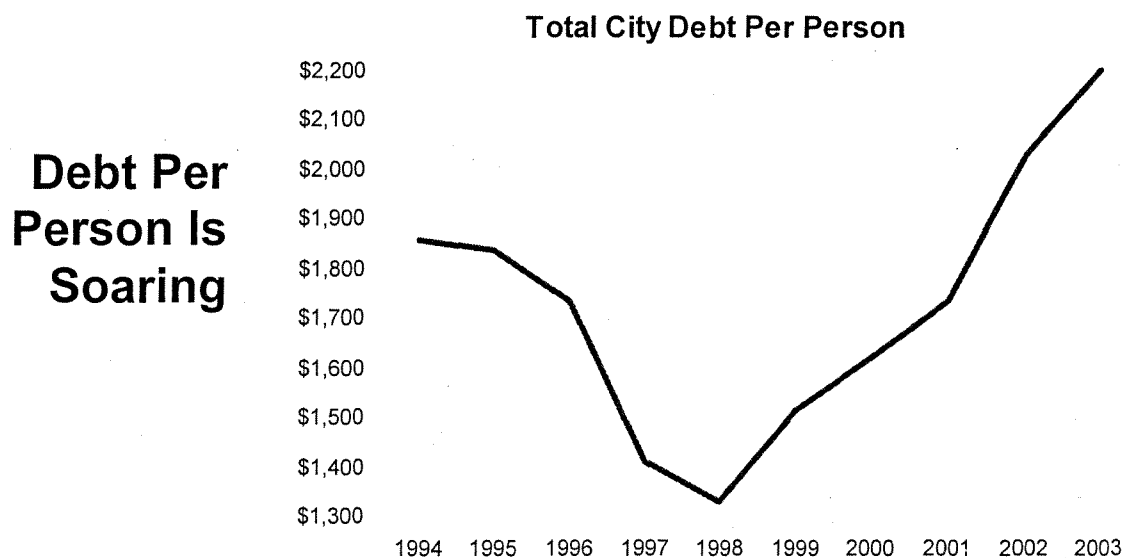
### C. Debt Service and Total Debt

- **City Debt Is Growing And Payments Are Expected To Climb Higher.**

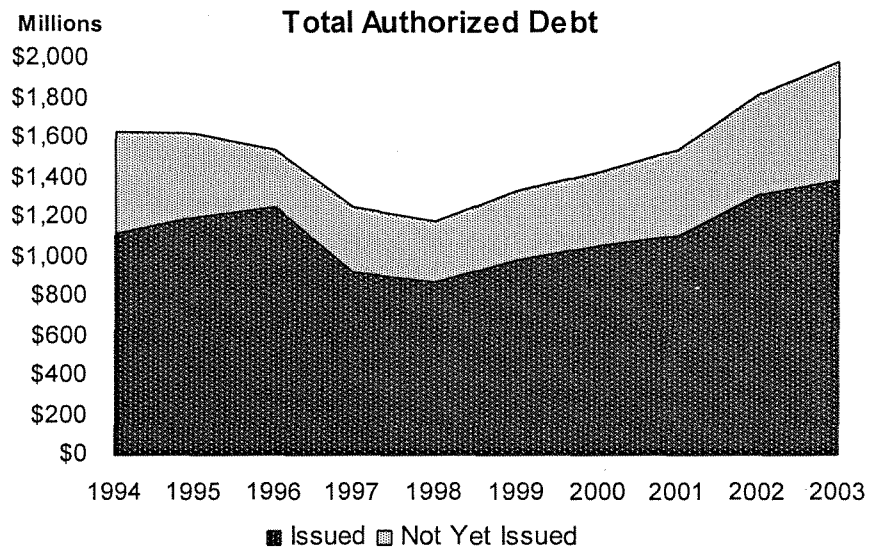
Most spending on construction and other long-lived assets in the capital budget is financed by bonds and other debt instruments. The repayment of the principal and interest on those debt instruments is called debt service.

Typically, most of the capital budget is funded by the issuance of bonds and other debt instruments. A portion of the budget is funded in cash using federal or state grant funds. Another portion of the budget lapses, meaning either actual costs were lower than expected, or certain projects or parts thereof were not implemented.

**Figure 5.** The city's outstanding debt per person entered into a steep upturn after years of decline. Per resident debt stood at \$2,205 in FY 2003, \$848 above the low of \$1,357 in FY 1998.



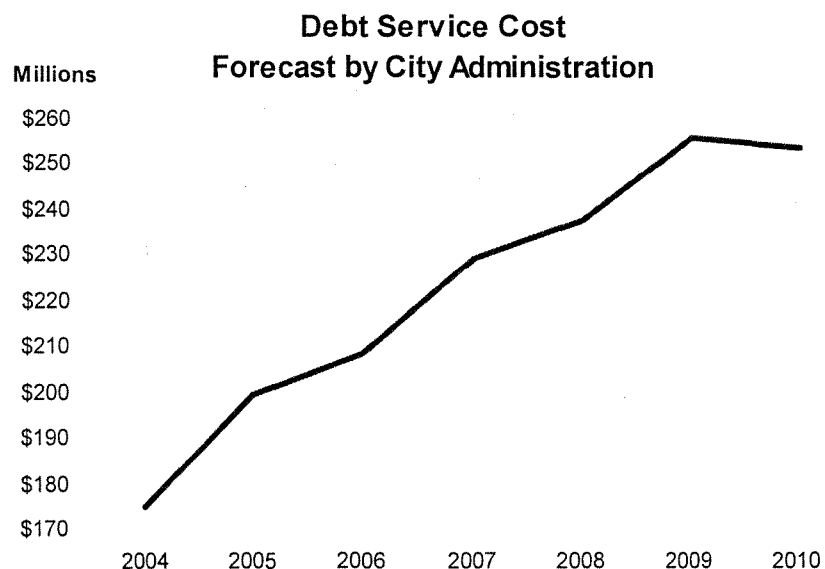
## Total Debt Authorized Continues To Grow...

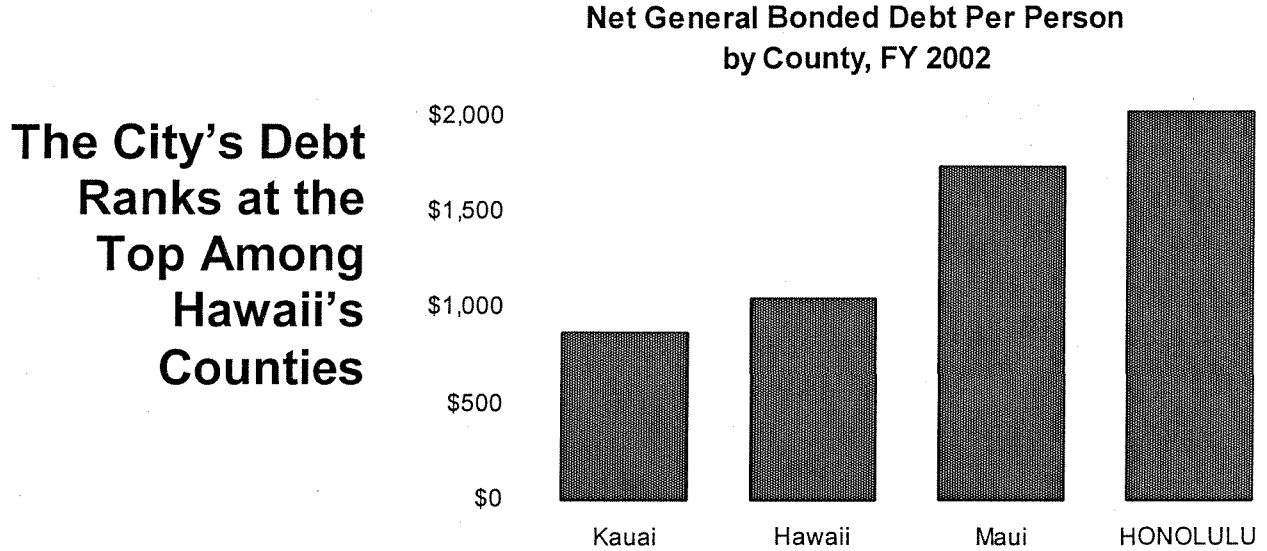


**Figure 6.** The amount of debt authorized for the city is composed of bonds already issued and bonds not yet issued. The unissued amount is for past capital budget appropriations that have not lapsed, were to be financed by bonds, and the bonds have not yet been issued for the full amount. It thus represents a backlog of debt to be incurred if the capital projects contained in those past budgets are to be completed. Continuing a recent upward trend, the city's authorized debt topped \$2.0 billion in FY 2003, composed of \$1.4 billion in bonds previously issued, and \$587 million in bonds not yet issued. That amount of authorized bonds is a 58 percent jump in 5 years from the low point of \$1.2 billion in FY 1998.

**Figure 7.** The administration forecasted in April 2003 that based on the current amount of outstanding debt and the continuation of current borrowing levels of \$250 million per year, annual debt service would rise at a rapid rate in FY 2004, and continue to climb through FY 2009. The forecast rose from \$175 million for FY 2004 to peak at \$256 million for FY 2009. The administration's forecast is conservative in that it does not include any boost in borrowing for major new projects, such as the Bus Rapid Transit project.

## ...And City Debt Payments Are Forecast to Continue Climbing





**Figure 8.** The amount of debt issued that is backed by property taxes is called net general bonded debt. That amount for the City and County of Honolulu in FY 2002 ranked at the top of Hawaii's four counties. Honolulu led at \$2,031 in debt per resident, followed by Maui at \$1,741, Hawaii County at \$1,061, and Kauai at \$875.

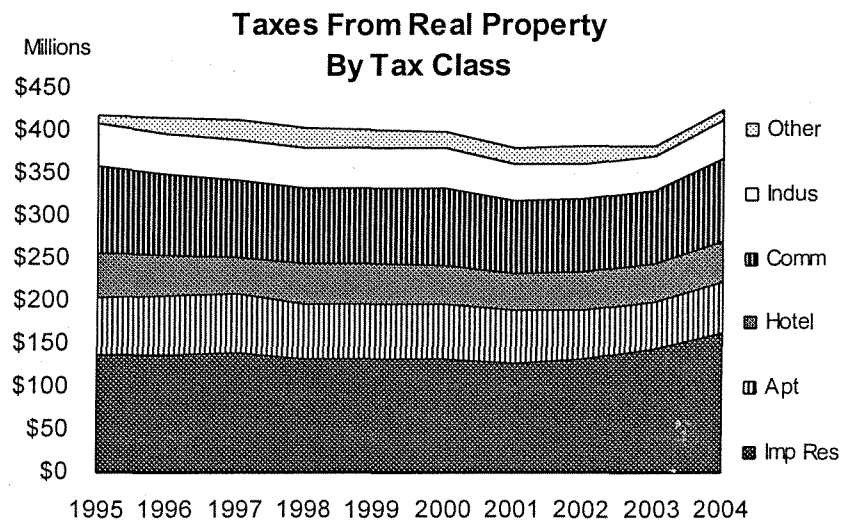
## D. Real Property Taxes

- **Taxes For Improved Residential Properties Are Rising.**

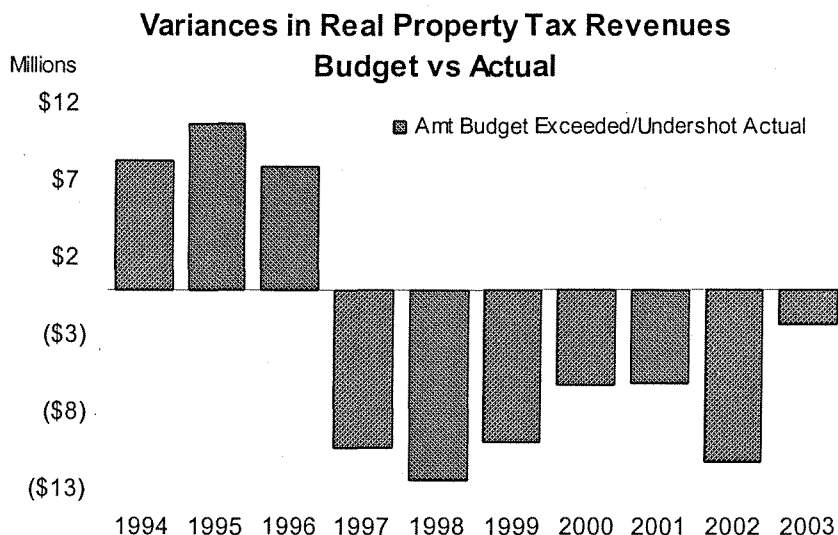
Property taxes remain the city's largest single source of revenues, although the share that it represents has fallen over time as user fees have risen. In FY 2003, that share stood at 30 percent. Property tax revenues are generated by applying tax rates, which are set annually by the City Council for each of the nine classes of real property, to the value of each parcel of taxable real property. That value is established by the city's real property assessment division according to prevailing market values.

**Figure 9.** After years of shrinking revenues, property tax collections have begun to sharply rise, due mostly to robust collections from the improved residential class. However, the share that tax revenues from residential properties as a whole (improved residential and apartment classes) represents versus the share from business properties (hotel/resort, commercial, industrial, and other classes) has remained fairly constant. The largest contributors of revenue continue to be the improved residential and commercial property tax classes.

**A Long Decline  
in Tax  
Collections  
Has Ended**



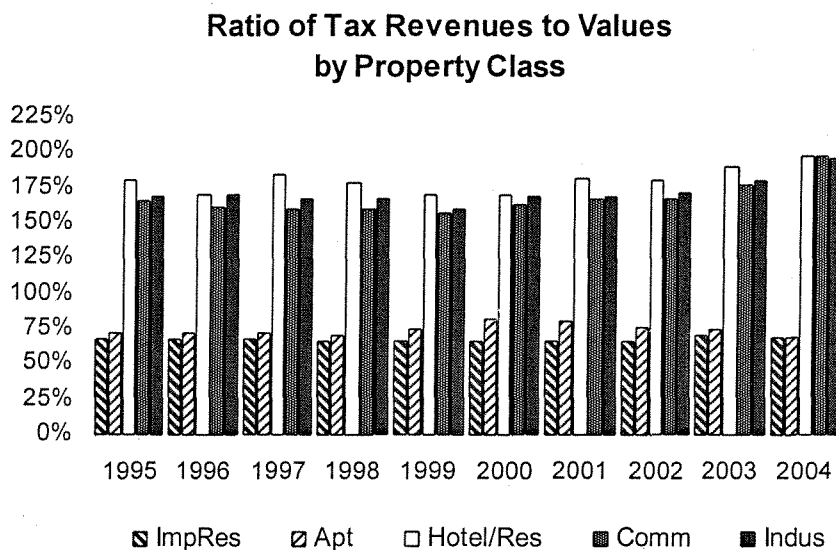
## Property Tax Revenues Have Usually Been Under-Budgeted



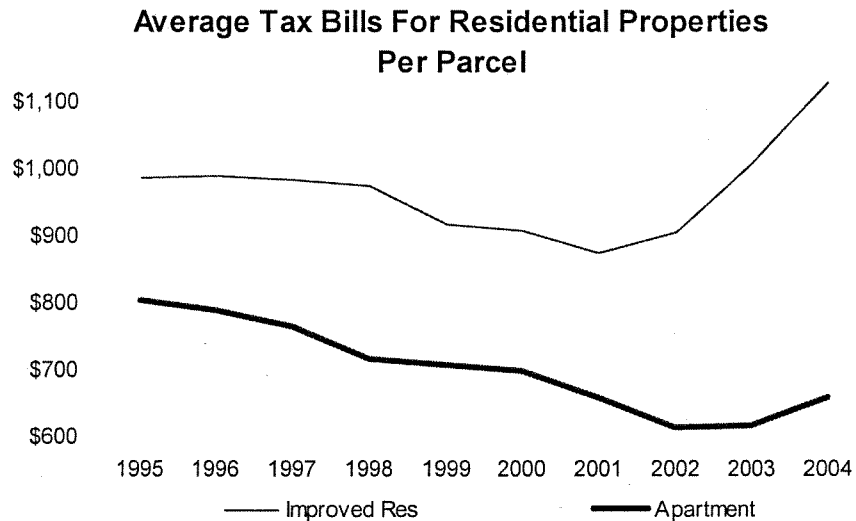
**Figure 10.** Since FY 1997, the city administration has conservatively budgeted revenues from real property taxes millions below what was actually collected. In FY 2002, for example, the mayor's budget estimated property tax revenues to total \$371 million, whereas \$382 million was actually collected, an under-estimating variance of \$11 million, or 3 percent of revenues. The variance for FY 2003 was unusually small at \$2 million. While under-forecasting revenues provides a measure of fiscal cushioning, it is less desirable if used to support the city's practice of budgeting zero fund balance in the general fund (see figure 16 and fund balance discussion).

**Figure 11.** If the city adopted uniform tax rates for real property, each tax class would generate a share of tax revenues that was equal to its share of property value. However, the city has long adopted lower rates for residential properties compared to business properties. This results in a lower ratio of revenue share for such properties compared to their valuation share. In recent years, the tax share gap grew between the improved residential and apartment properties, on the one hand, versus hotel, commercial, and industrial properties, on the other. However, the differences among the business classes recently narrowed, as has the gap between the improved residential and apartment classes.

## The Disparity Between Residential and Business Taxes Is Growing



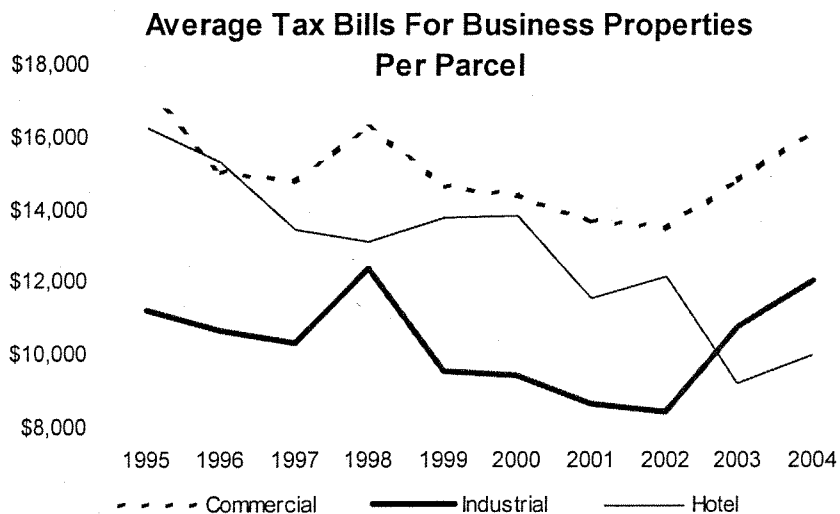
## Residential Property Tax Bills Have Started Climbing...



**Figure 12.** After a long period of decline, the average tax bill for **residential** properties have risen, led strikingly by the bills for improved residential properties. In FY 2004, single family properties paid an average tax bill of \$1,131, while multi-family properties paid an average bill of \$660. Because the two residential tax rates have recently converged, the difference in average tax bills and the slight divergence in trends are due to the underlying differences between single family versus multi-family assessed values, rather than due to their dissimilar tax rates.

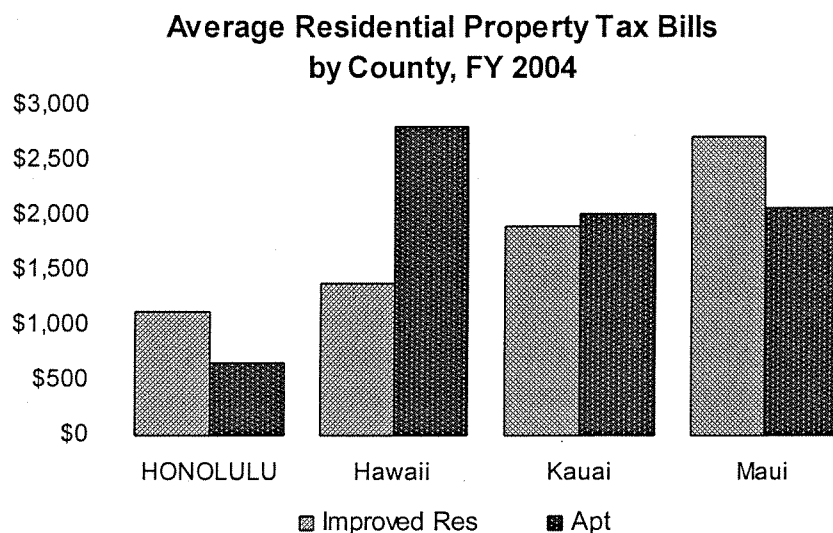
**Figure 13.** Over time, the average tax bill for **commercial, industrial and hotel** properties have generally fallen, but are now also climbing at differing rates. For example, average property tax bills for hotel and resort properties in FY 1995 stood at \$16,291, but by FY 2004 had fallen, despite recent increases, to \$10,005 or 63% of the previous high. On the other hand, commercial and industrial properties saw tax bills climb back to levels near or over that of 10 years ago. Again, assessed values, not tax rates, explain the results.

## ...While the Trends for Business Property Tax Bills Are Mixed





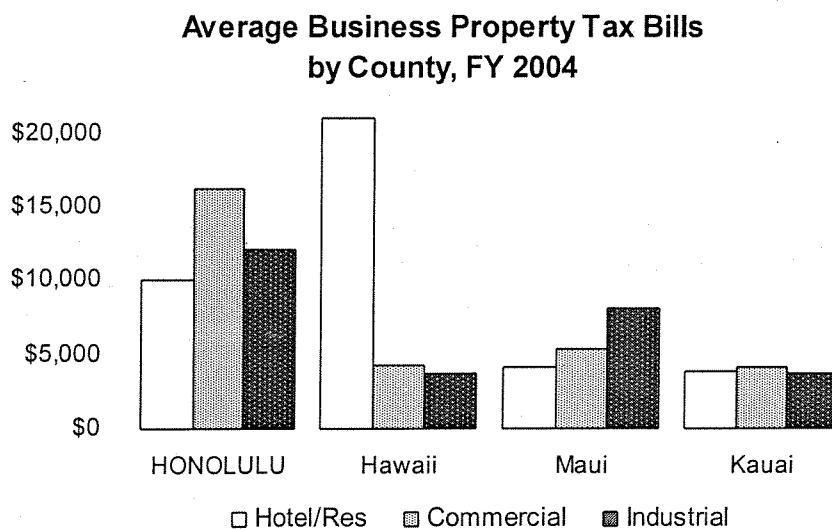
**The City's  
Tax Bills for  
Residential  
Property are  
the Lowest  
Among the  
Counties...**



**Figure 14.** In FY 2004, Honolulu's average property tax bill for improved residential and apartment properties continued to be overshadowed by those of the neighbor islands (counting their homeowner or homestead classes with improved residential). Higher neighbor island improved residential tax bills resulted when their higher tax rates overrode their lower property values. For example, the effective single family tax rate on Maui was \$4.45 per \$1,000 compared to Honolulu's \$3.75 per \$1,000. That difference prevailed over Maui's lower average single family value of \$259,530, compared to Honolulu's \$301,663. Higher neighbor island apartment tax bills were due to both higher rates and values. For example, the Big Island apartment tax rate of \$9.85 per \$1,000 dwarfed Honolulu's \$3.75 per \$1,000. The average value of Big Island apartment properties of \$285,000 surpassed Honolulu's \$176,000. (Note: there are minor comparability issues because of the neighbor islands' unique homeowner and homestead tax classes.)

**Figure 15.** In FY 2004, except in comparison with Big Island hotel tax bills, Honolulu's average property tax bills for hotel/resort, commercial, and industrial parcels exceeded those of the neighbor islands. As with residential tax bills, however, care must be taken in interpreting these results. For example, the Big Island's high hotel tax bills were primarily due to their high average value of over \$2.1 million, versus Honolulu's average value of \$941,000.

**...While the Tax  
Bills for  
Business  
Properties are  
Mostly Higher**



## E. Fund Balance

- **City Budgeting for Reserves is Questionable.**

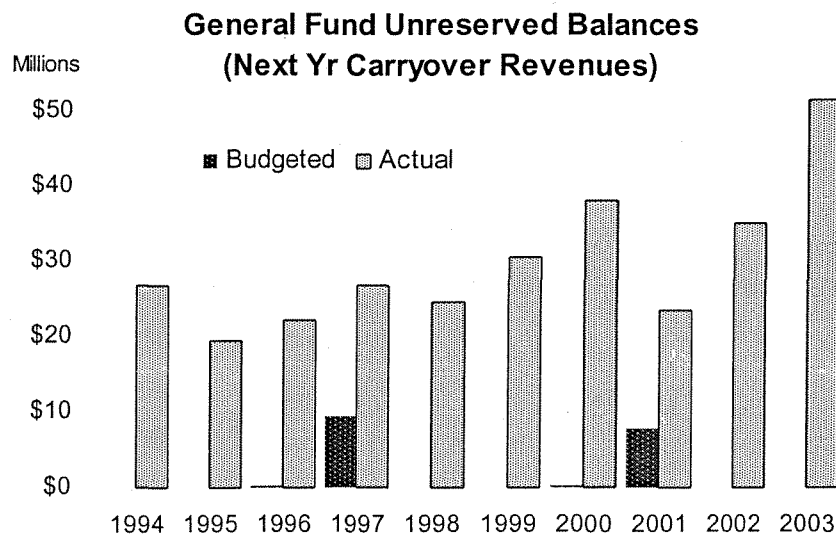
The general fund is the primary and largest fund in the operating budget. The city's practice has been to budget all of the revenues in the fund to be expended in each fiscal year and providing for no fund balance. That is despite the desirability of maintaining a positive reserve in the general fund to pay for unexpected costs and to enhance bond ratings.

Although no reserves are budgeted for each fiscal year, by year's end, the city's general fund accumulates a large balance that is carried over to the next fiscal year. In fact, this carryover amount from the previous year is usually the second largest revenue source for the operating budget, next to property taxes.

While positive and reasonable balances in the general fund are desirable, wide disparities between budgeted and actual balances in the general fund are not. They indicate that substantial amounts in the operating budget are not being implemented, or that revenues are being substantially under-forecasted (see figure 10 and property tax variance discussion), or both.

**Figure 16.** The city's actual year-end general fund unreserved balances have been as much as \$45 million (in FY 1999), despite a budget that usually allocates **no** moneys for that purpose. (In the chart, the absence of a bar for the fiscal year means the budgeted amount for general fund balance was effectively zero.) In FY 2003, the actual unreserved balance in the general fund topped \$51 million.

**The City  
Budgets  
Nothing For  
Year-End  
General Fund  
Reserves, Yet  
Multi-Million  
Balances Are  
Always Realized**

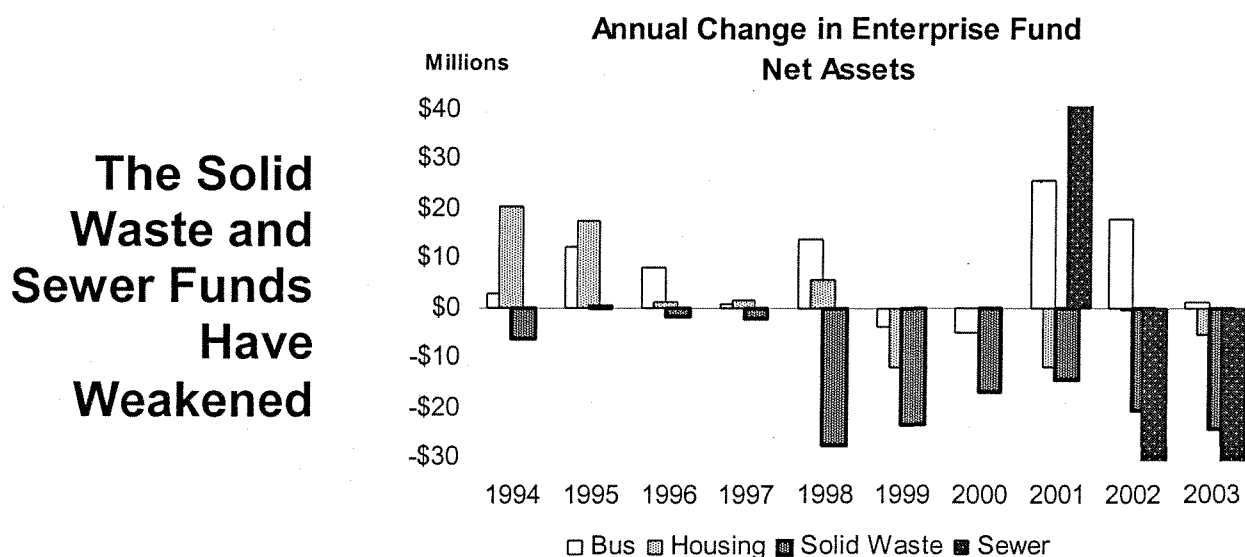


## F. Enterprise Funds

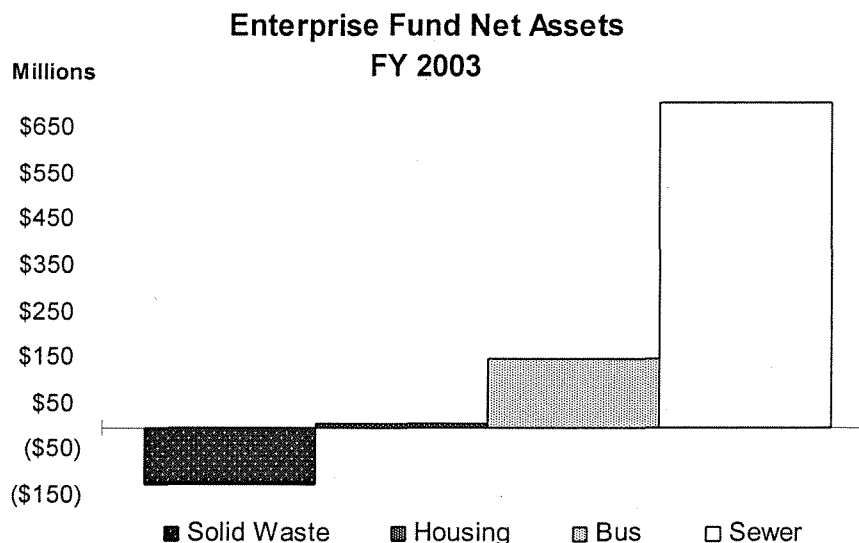
- **The Solid Waste And Sewer Funds Have Weakened.**

Enterprise funds are used to account for certain government activities that are run like businesses and charge fees to offset operating costs. The city has four enterprise funds: one each for the bus system, the solid waste collection and disposal system (including the H-Power garbage to energy plant), housing projects, and the sewer system. The significance of an enterprise fund's net asset amount, also known as fund equity, is that it shows the financial condition of the activity if operations ceased at the end of the period. For example, a positive fund equity would indicate that as of that date, the city could repay all outstanding debt and still fully own the buildings and equipment used by the activity. In contrast, a negative fund equity would indicate the city would owe money to others. Net assets or fund equity is a cumulative amount showing the financial result of all prior years' activities beginning from the fund's establishment, and continuing through the close of the reporting period. The annual change in fund equity shows whether the fund improved or deteriorated financially during the subject year.

**Figure 17.** In each of the past ten years, the city's enterprise funds generally had mixed results. Strong gains for the housing fund in the mid-1990's and in the bus fund in FY 2001 and 2002 were offset by large losses in the solid waste and sewer funds in recent years. In FY 2003, the solid waste fund's net assets were \$24 million less than the prior year, and the sewer fund lost \$71 million in net assets compared to the prior year.



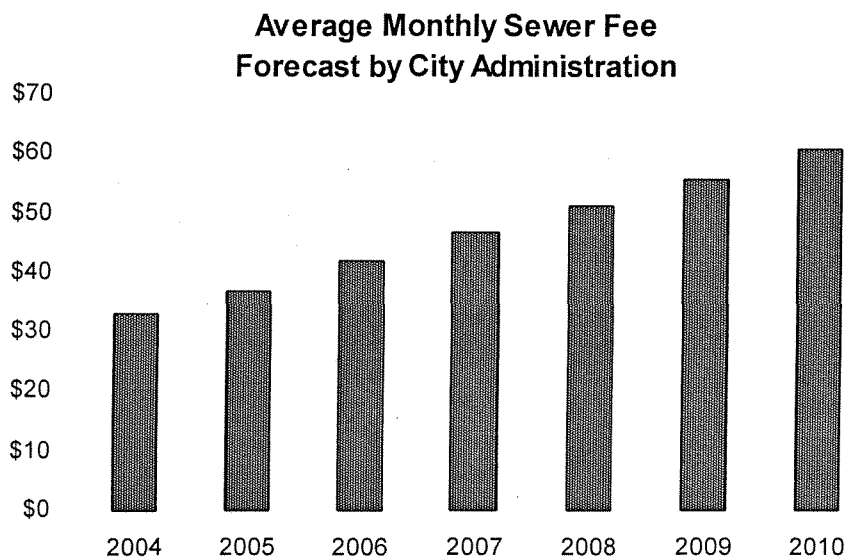
**The Solid  
Waste Fund  
Again Posted  
a Deficit  
While the  
Sewer Fund  
Remained  
Positive**



**Figure 18.** In FY 2003, the net assets of the enterprise funds ranged widely from negative to positive. The solid waste fund posted the sixth straight year of negative fund equity, resulting in a deficiency of \$123 million. In contrast, the sewer fund recorded a positive fund equity of \$708 million. The funds for the bus and housing projects recorded positive fund equity results of \$150 million and \$9.5 million, respectively.

**Figure 19.** The sewer fund supports spending on both wastewater operations and construction. When new revenue bonds are issued, future spending on wastewater operations and construction are projected for a 10-year period. For the last bond issuance in 2003, the monthly sewer bill to support the proposed operating and capital program was projected to rise 54 percent in four years, from \$33.05 in FY 2004 to an average of \$51.06 by 2008. In six years, the average monthly sewer bill was estimated to soar upward by 84 percent, reaching \$60.67 in 2010.

**Sewer Bills  
Forecast to  
March Higher**



## **III. Executive Operating Budget**

### **Actual Versus Budgeted Revenues And Expenditures, FY 2003 And FY 2004**

This is a comparison of actual versus budgeted revenues and expenditures for the executive operating budget. The review covered all of FY 2003 and six months of FY 2004 through December 31, 2003. Our review is based on the information in the FY 2003 and FY 2004 Executive Program and Budget documents, the executive operating budget ordinances (Ordinances 02-26 and 03-22), unaudited financial statements for FY 2003, and the December 2003 accounting reports from the department of budget and fiscal services. Our review of revenues only covers the general fund, while the review of expenditures includes all fund sources.

#### **A. Review of FY 2003**

##### **1. General Fund Overview**

- **Actual Revenues Over Budget By \$15.9 Million.**
- **Actual Expenditures Below Budget By \$31.6 Million.**
- **Actual Ending Fund Balance Carried Into FY 2004 Below Budget By \$5.7 Million.**

Overall, for FY 2003, actual general fund revenues, excluding one-time revenues and transfers, totaled \$704.9 million, which was \$15.9 million more than the \$689.0 million budgeted (these figures include revenues, other financing sources, transfers in, and unreserved fund balance from prior year). Actual general fund expenditures for executive and legislative departments, miscellaneous expenses and debt service totaled \$657.3 million, which was \$31.6 million lower than the \$688.9 million budgeted (these figures include expenditures from departments, miscellaneous and debt service; other financing uses; and transfers out). The actual unreserved and undesignated fund balance for FY 2003, an amount which is carried over into FY 2004, totaled \$51.5 million, which was \$5.7 million less than the budgeted fund balance of \$57.2 million.

## 2. Significant Revenue Variances for General Fund, FY 2003

The following table shows general fund revenue sources with a variance of \$1 million and five percent or more between actual and budgeted revenue amounts for FY 2003. Negative amounts mean actual revenues were below the amounts budgeted.

**Table III-1. FY 2003 Major  
General Fund Revenue Variances**

General Fund Revenue Source	Variance From Budget	Percent of Budgeted Amt
Sundry Refunds	+\$4.7 million	+841.7
Building Permits	+\$3.0 million	+48.0
Developers' Premium	+\$2.3 million	+1,150.0
Reimbursement for Emergency Ambulance Services	+\$2.2 million	+12.5
Interest Earnings on Investments	-\$1.6 million	-34.3
Recovery from Board of Water Supply (CASE)	-\$1.8 million	-35.8
Transient Accommodations Tax	-\$3.3 million	-9.2
Sale of Block J	-\$15.0 million	-100.0

### 3. Significant Expenditure Variances for FY 2003

The table below summarizes major general fund expenditure variances by function and fund. Since expenditures cannot exceed the budgeted appropriation, variances reflect the amount by which actual expenditures were less than budgeted amounts. For the purposes of this summary, we only included variances of at least \$1 million and five percent of expenditures.

**Table III-2. FY 2003 Major  
General Fund Expenditure Variances**

Function	Variance from Budget	Percent of Budgeted Amt
Miscellaneous (Retirement and health benefits, other provisional including collective bargaining, health fund, etc.)	-\$7.5 million	-7.6

#### 4. Major Appropriation Lapses by Activity, FY 2003

In Table III-3 below, we have highlighted the major appropriation lapses for FY 2003, by budgeted activity, based on the detailed information in Table IV-2 that follows. We included lapses that were at least \$1 million and five percent of adjusted appropriations.

**Table III-3. FY 2003 Major  
Appropriation Lapses by Activity**

Dept/Activity	Adjusted Appropriation	Lapsed Amt
Facility Maintenance/Roads Maintenance	\$15,468,531	\$2,213,393
Facility Maintenance/Public Bldg & Elec Maintenance	15,587,219	2,446,185
Emergency Services	15,323,935	1,689,427
Community Services/Administration	9,080,792	4,693,736
Community Services/Community Assistance	40,005,833	5,609,832
Community Services/Job Development	16,731,919	8,180,849
Parks & Rec/Grounds Maintenance	19,505,497	1,182,099
Environmental Services/Environmental Quality	7,156,634	1,463,952
Environmental Services/Sewer Maintenance	10,024,084	1,878,874
Environmental Services/Treatment and Disposal	36,926,318	6,862,570
Debt Svc & Misc/Bond Principal and Interest	149,380,244	7,880,860
Debt Svc & Misc/Tax Exempt Commercial Paper	3,428,754	2,475,078
Debt Svc & Misc/Salary Adjustment and Accum Vac	5,703,423	5,703,423



## **5. Detailed Expenditure Results by Activity, FY 2003**

Table III-4 displays expenditure results of those activities in the FY 2003 executive operating budget ordinance. For each activity, the amounts appropriated, expended/encumbered, and lapsed in the fiscal year are shown. Included is the percentage of the activity's appropriation that the lapsed amount represents. Activities where the lapsed amount equaled or exceeded \$1 million and five percent of the adjusted appropriation are highlighted. For each activity, the following information is provided regarding its status at the end of the fiscal year:

- (1) Total appropriated amount as shown in the budget ordinance.
- (2) The total appropriated amount as may be adjusted by any transfers and grants, whether from state or federal sources. The adjusted amount may be higher than the initial appropriation if a transfer or grant added to the amount appropriated. Alternatively, the adjusted amount may be lower than the initial appropriation if a transfer reduced the amount appropriated to that activity or if a grant was less than budgeted.
- (3) The amount of the adjusted appropriation that was expended or encumbered during the fiscal year.
- (4) The amount of the adjusted appropriation that lapsed at the end of the fiscal year and its percentage.

Table III-4  
EXECUTIVE OPERATING BUDGET  
Appropriations for FY 2003, All Funds

Budgeted Activity	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
<u>Mayor</u>					
Administration	429,899	435,559	435,230	329	0.1%
Contingency	23,313	25,613	25,593	20	0.1%
<u>Managing Director</u>					
City Management	3,032,948	3,032,948	2,832,948	200,000	6.6%
Culture and the Arts	696,268	696,268	689,831	6,437	0.9%
Neighborhood Commission	968,473	968,473	923,144	45,329	4.7%
Royal Hawaiian Band	1,654,687	1,654,687	1,630,453	24,234	1.5%
<u>Department of Customer Services</u>					
Administration	2,443,974	2,443,974	2,417,885	26,089	1.1%
Public Communication	2,289,609	2,289,609	2,160,961	128,648	5.6%
Satellite City Hall	3,463,745	3,463,745	3,268,595	195,150	5.6%
Motor Vehicle, Licensing and Permits	10,035,947	10,035,947	9,683,267	352,680	3.5%
<u>Department of Budget and Fiscal Services</u>					
Administration	643,757	649,757	629,995	19,762	3.0%
Internal Control	375,480	375,480	374,913	567	0.2%
Fiscal/CIP Administration	1,114,417	1,099,417	1,040,120	59,297	5.4%
Budgetary Administration	695,566	765,566	680,636	84,930	11.1%
Accounting and Fiscal Services	3,993,558	4,068,558	3,949,437	119,121	2.9%
Purchasing and General Services	1,340,881	1,340,881	1,250,559	90,322	6.7%
Real Property	4,195,564	4,195,564	4,002,704	192,860	4.6%
Treasury	1,672,666	1,672,666	1,373,031	299,635	17.9%
Liquor Commission	2,750,242	2,750,242	2,224,397	525,845	19.1%
<u>Department of Information Technology</u>					
Administration	3,878,015	3,878,015	3,433,849	444,166	11.5%
Applications	2,852,925	2,659,481	2,655,026	4,455	0.2%
Technical Support	1,268,739	1,480,183	1,430,952	49,231	3.3%
Operations	1,244,050	1,226,050	1,220,878	5,172	0.4%
<u>Department of the Corporation Counsel</u>					
Legal Services	7,019,799	7,049,799	6,847,076	202,723	2.9%
Family Support	801,629	771,629	759,749	11,880	1.5%
Ethics Commission	168,261	168,261	147,908	20,353	12.1%
<u>Department of the Prosecuting Attorney</u>					
Administration	3,127,777	3,127,777	3,049,387	78,390	2.5%
Prosecution	10,705,276	10,756,173	10,166,786	589,387	5.5%
Victim/Witness Assistance	1,446,847	2,214,965	2,023,193	191,772	8.7%

Table III-4 (continued)  
EXECUTIVE OPERATING BUDGET  
Appropriations for FY 2003, All Funds

Budgeted Activity	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
<b>Department of Human Resources</b>					
Administration	483,102	481,852	473,821	8,031	1.7%
Employment and Personnel Services	1,138,807	1,138,807	1,127,880	10,927	1.0%
Classification and Pay	607,442	653,752	650,402	3,350	0.5%
Health Services	524,181	447,325	406,085	41,240	9.2%
Industrial Safety and Workers' Compensation	911,852	878,148	877,925	223	0.0%
Labor Relations and Training	735,294	800,794	795,796	4,998	0.6%
<b>Department of Planning and Permitting</b>					
Administration	1,853,826	1,853,826	1,578,065	275,761	14.9%
Site Development	2,504,934	2,504,934	2,215,638	289,296	11.5%
Planning and Zoning	2,469,287	2,501,336	2,494,764	6,572	0.3%
Customer Service Office	2,396,137	2,383,817	2,246,482	137,335	5.8%
Building	4,278,291	4,278,291	4,058,132	220,159	5.1%
<b>Department of Facility Maintenance</b>					
Administration	989,023	989,023	961,268	27,755	2.8%
<b>Roads Maintenance</b>	<b>15,468,531</b>	<b>15,468,531</b>	<b>13,255,138</b>	<b>2,213,393</b>	<b>14.3%</b>
<b>Pub Building and Electrical Maint</b>	<b>15,587,219</b>	<b>15,587,219</b>	<b>13,141,034</b>	<b>2,446,185</b>	<b>15.7%</b>
Automotive Equipment Services	10,814,888	10,825,768	10,627,796	197,972	1.8%
<b>Department of Design and Construction</b>					
Administration	829,573	837,573	726,731	110,842	13.2%
Project and Construction Management	13,162,048	13,162,048	12,651,440	510,608	3.9%
Land Services	2,121,099	2,121,099	1,811,850	309,249	14.6%
<b>Police Department</b>					
Police Commission	437,652	437,652	396,018	41,634	9.5%
Office of the Chief of Police	5,403,963	5,403,963	5,285,561	118,402	2.2%
Patrol	77,575,769	77,580,556	76,035,582	1,544,974	2.0%
Traffic	7,913,251	7,913,251	7,322,752	590,499	7.5%
Specialized Services	5,262,186	5,262,186	4,933,033	329,153	6.3%
Central Receiving	4,846,611	4,846,611	4,574,923	271,688	5.6%
Criminal Investigation	9,479,211	9,479,211	9,311,567	167,644	1.8%
Juvenile Services	3,955,413	3,955,413	3,747,326	208,087	5.3%
Narcotics/Vice	6,307,662	6,307,662	5,878,974	428,688	6.8%
Scientific Investigation	2,386,142	6,022,623	5,153,149	869,474	14.4%
Communications	7,580,806	7,580,806	7,427,801	153,005	2.0%
Records and Identification	4,473,858	4,473,858	4,359,444	114,414	2.6%
Telecommunications Systems	1,540,586	1,540,586	1,398,265	142,321	9.2%
Vehicle Maintenance	1,997,345	1,997,345	1,906,272	91,073	4.6%
Human Resources	2,074,915	2,074,915	2,032,212	42,703	2.1%
Training	9,497,029	9,497,029	8,766,676	730,353	7.7%
Finance	5,067,419	5,167,419	5,129,017	38,402	0.7%
Information Technology	2,757,956	2,757,956	2,712,426	45,530	1.7%

Table III-4 (continued)  
**EXECUTIVE OPERATING BUDGET**  
**Appropriations for FY 2003, All Funds**

Budgeted Activity	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
<u>Fire Department</u>					
Fire Commission	7,081	7,081	4,397	2,684	37.9%
Administration	2,189,715	2,234,215	2,227,152	7,063	0.3%
Fire Communication Center	1,267,742	1,258,242	1,258,242	0	0.0%
Fire Prevention	2,446,909	2,312,909	2,294,508	18,401	0.8%
Mechanic Shop	1,164,128	1,129,128	1,127,462	1,666	0.1%
Training and Research	1,227,426	962,426	952,430	9,996	1.0%
Radio Shop	194,138	174,138	166,760	7,378	4.2%
Fire Operations	50,892,342	52,375,157	51,876,680	498,477	1.0%
Fireboat	1,125,173	1,125,173	1,081,791	43,382	3.9%
City Radio System	198,742	178,742	171,809	6,933	3.9%
<u>Department of Emergency Services</u>					
Administration	413,897	432,397	427,855	4,542	1.1%
<b>Emergency Medical Services</b>	<b>15,342,435</b>	<b>15,323,935</b>	<b>13,634,508</b>	<b>1,689,427</b>	<b>11.0%</b>
Ocean Safety	6,241,451	6,241,451	6,015,619	225,832	3.6%
<u>Civil Defense Agency</u>					
Civil Defense Coordination	584,432	1,102,643	872,261	230,382	20.9%
<u>Department of the Medical Examiner</u>					
Investigation of Deaths	1,052,591	1,052,591	1,040,954	11,637	1.1%
<u>Department of Community Services</u>					
<b>Administration</b>	<b>5,591,987</b>	<b>9,080,792</b>	<b>4,387,056</b>	<b>4,693,736</b>	<b>51.7%</b>
<b>Community Assistance</b>	<b>40,005,833</b>	<b>40,005,833</b>	<b>34,396,001</b>	<b>5,609,832</b>	<b>14.0%</b>
Elderly Services	6,822,093	6,822,093	6,134,487	687,606	10.1%
Community Based Development	640,792	2,558,831	2,466,652	92,179	3.6%
<b>Job Development</b>	<b>10,451,450</b>	<b>16,731,919</b>	<b>8,551,070</b>	<b>8,180,849</b>	<b>48.9%</b>
<u>Department of Parks and Recreation</u>					
Administration	1,489,904	1,592,961	1,428,944	164,017	10.3%
Urban Forestry	6,111,176	6,089,668	5,351,435	738,233	12.1%
Maintenance Support Services	4,604,016	4,604,016	4,436,195	167,821	3.6%
<b>Grounds Maintenance</b>	<b>19,646,489</b>	<b>19,505,497</b>	<b>18,323,398</b>	<b>1,182,099</b>	<b>6.1%</b>
Recreation Services	17,027,942	17,276,447	16,550,324	726,123	4.2%

Table III-4 (continued)  
**EXECUTIVE OPERATING BUDGET**  
 Appropriations for FY 2003, All Funds

Budgeted Activity	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
<b>Department of Enterprise Services</b>					
Administration	519,151	519,151	461,404	57,747	10.4%
Auditoriums	4,151,819	4,151,819	3,721,287	430,532	1.4%
Honolulu Zoo	3,520,201	3,520,201	3,472,428	47,773	1.4%
Golf Courses	7,906,664	7,906,664	6,973,803	932,861	11.8%
<b>Department of Transportation Services</b>					
Administration	672,305	674,605	590,244	84,361	12.5%
Transportation Planning	866,422	916,422	854,905	61,517	6.7%
Traffic Engineering	1,548,652	1,745,959	1,556,438	189,521	10.9%
Traffic Signals and Technology	2,186,342	2,184,042	2,130,102	53,940	2.5%
Public Transit	138,741,215	138,741,215	135,897,087	2,844,128	2.0%
<b>Department of Environmental Services</b>					
Refuse Collection and Disposal	111,624,614	111,624,614	107,828,607	3,796,007	3.4%
Administration	4,000,884	4,000,884	3,849,432	151,452	3.8%
<b>Environmental Quality</b>	<b>7,333,634</b>	<b>7,156,634</b>	<b>5,692,682</b>	<b>1,463,952</b>	<b>20.5%</b>
<b>Sewer Maintenance</b>	<b>10,024,084</b>	<b>10,024,084</b>	<b>8,145,210</b>	<b>1,878,874</b>	<b>18.7%</b>
<b>Treatment and Disposal</b>	<b>36,749,318</b>	<b>36,926,318</b>	<b>30,063,748</b>	<b>6,862,570</b>	<b>18.6%</b>
<b>Debt Service and Miscellaneous</b>					
<b>Bond Principal and Interest</b>	<b>149,380,244</b>	<b>149,380,244</b>	<b>141,499,384</b>	<b>7,880,860</b>	<b>5.3%</b>
Other Debt Principal and Interest	359,221	359,221	359,220	1	0.0%
<b>Tax Exempt Commercial Paper</b>	<b>3,428,754</b>	<b>3,428,754</b>	<b>953,676</b>	<b>2,475,078</b>	<b>72.2%</b>
County Pension	79,000	79,000	55,120	23,880	30.2%
Retirement System	17,659,694	17,659,694	17,334,141	325,553	1.8%
FICA	17,666,709	17,666,709	17,135,758	530,951	3.0%
Health Fund	63,336,666	63,336,666	60,575,888	2,760,778	4.4%
Workers' Compensation	10,569,730	11,169,730	10,840,743	328,987	2.9%
Unemployment Compensation	592,637	592,637	482,761	109,876	18.5%
<b>Salary Adj and Accumulated Vac</b>	<b>6,447,383</b>	<b>5,703,423</b>	<b>0</b>	<b>5,703,423</b>	<b>100.0%</b>
Judgment and Losses	3,800,000	3,800,000	3,628,169	171,831	4.5%
Risk Management	5,873,417	5,873,417	5,773,868	99,549	1.7%
Real Property Tax Refund	150,000	150,000	19,138	130,862	87.2%
Deferred Compensation Plan	304,200	304,200	304,200	0	0.0%
<b>TOTAL EXECUTIVE APPROPRIATIONS</b>	<b>1,116,000,464</b>	<b>1,134,285,064</b>	<b>1,053,177,181</b>	<b>81,107,883</b>	<b>7.2%</b>

**Table III-5**  
**LEGISLATIVE BUDGET**  
**Appropriations for FY 2003, All Funds**

Budgeted Activity	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
<hr/> City Council <hr/>					
Administration	3,122,194	3,266,894	3,250,760	16,134	0.5%
Contingency	9,900	9,900	9,391	509	5.1%
Audit	209,000	209,000	209,000	0	0.0%
Salary Commission	14,067	14,067	11,172	2,895	20.6%
<hr/> Office of Council Services <hr/>					
Administration	310,066	310,066	302,205	7,861	2.5%
Legal Assistance	318,136	318,136	318,132	4	0.0%
Organized Research and Analysis	404,401	404,401	404,401	0	0.0%
Legislative Audit	123,840	123,840	123,840	0	0.0%
Revisor of Ordinances	44,438	44,438	44,400	38	0.1%
<hr/> City Clerk <hr/>					
Administration	243,262	260,262	256,018	4,244	1.6%
Support Services	257,069	237,069	206,984	30,085	12.7%
Council Assistance	704,054	707,054	678,057	28,997	4.1%
Elections	1,755,617	1,755,617	1,442,262	313,355	17.8%
<hr/> Miscellaneous <hr/>					
Retirement System	218,855	218,855	218,855	0	0.0%
FICA	428,000	428,000	383,304	44,696	10.4%
Health Fund	701,000	701,000	697,961	3,039	0.4%
Accumulated Vacation Leave	285,000	185,000	34,600	150,400	81.3%
Workers' Compensation	15,000	14,300	229	14,071	98.4%
Unemployment Compensation	110,000	110,000	67,555	42,445	38.6%
Salary Adjustment (Included employees)	100	100	0	100	100.0%
Salary Adjustment (Excluded employees)	100	100	28	72	72.0%
<b>TOTAL LEGISLATIVE APPROPRIATIONS</b>	<b>9,274,099</b>	<b>9,318,099</b>	<b>8,659,154</b>	<b>658,945</b>	<b>7.1%</b>

## 6. Major Appropriation Lapses by Fund, FY 2003

In Table III-6 below, we have highlighted the major fund lapses for FY 2003 that were at least \$1 million and five percent of adjusted appropriations.

Table III-6  
EXECUTIVE AND LEGISLATIVE BUDGET, FY 2003  
Summary of Results by Fund

Fund	Approp.	Adjusted Approp.	Expend./ Encumb.	Lapsed	% Lapsed
General Fund	612,165,323	612,165,323	580,578,211	31,587,111	5.2%
Highway Fund	57,468,988	57,468,988	53,049,798	4,419,190	7.7%
<b>Sewer Fund</b>	<b>92,890,290</b>	<b>92,890,290</b>	<b>82,150,950</b>	<b>10,739,340</b>	<b>11.6%</b>
Bus Transportation Fund	116,889,716	116,889,716	115,005,101	1,884,615	1.6%
Liquor Commission Fund	3,350,619	3,350,619	2,719,398	631,221	18.8%
Bikeway Fund	297,378	297,378	290,185	7,193	2.4%
Highway Beautification and Disposal	2,575,980	2,575,980	2,524,893	51,086	2.0%
Special Events Fund	9,920,276	9,920,276	9,359,175	561,101	5.7%
<b>Golf Fund</b>	<b>9,883,490</b>	<b>9,883,490</b>	<b>8,488,247</b>	<b>1,395,243</b>	<b>14.1%</b>
Solid Waste Fund	125,525,841	125,525,841	120,894,100	4,631,743	3.7%
Zoo Animal Purchase Fund	35,000	35,000	1,530	33,470	95.6%
<b>Hanauma Bay Nature Preserve Fund</b>	<b>3,290,440</b>	<b>3,290,440</b>	<b>2,271,892</b>	<b>1,018,547</b>	<b>31.0%</b>
Rental Assistance Fund	233,000	233,000	180,737	52,263	22.4%
Housing Development Special Fund	257,800	257,800	257,800	0	0.0%
Community Development Fund	2,729,753	2,729,753	2,452,506	277,247	10.2%
Rehabilitation Loan Fund	3,320,972	3,320,972	2,538,467	782,505	23.6%
<b>Section 8 Contract Fund</b>	<b>37,805,883</b>	<b>37,805,883</b>	<b>31,155,956</b>	<b>6,649,927</b>	<b>17.6%</b>
<b>Federal Grants Fund</b>	<b>40,608,058</b>	<b>57,976,715</b>	<b>42,076,752</b>	<b>15,899,963</b>	<b>27.4%</b>
<b>Special Projects Fund</b>	<b>6,025,756</b>	<b>6,985,700</b>	<b>5,840,638</b>	<b>1,145,063</b>	<b>16.4%</b>
<b>TOTAL</b>	<b>1,125,274,563</b>	<b>1,143,603,164</b>	<b>1,061,836,336</b>	<b>81,766,828</b>	<b>7.1%</b>

## **B. Review of FY 2004 Through 12/31/03**

- **Actual Property Tax Collections To Date Are Dramatically Less Than Budgeted**

We reviewed the status of the operating budget for FY 2004 as of 12/31/03. The review covered major General Fund revenue assumptions and major program changes in budgeted expenditures for all funds. The revenue assumptions and program changes were found in the budget ordinance or executive operating program and budget.

Please note that this review of FY 2004 revenues and expenditures covers only the first half of the fiscal year, and that substantial changes in revenues and expenditures can occur during the last six months of the fiscal year. Because the review covers only the first half of the fiscal year, no overall budget results can be determined.

### **1. Status of FY 2004 General Fund Revenue Assumptions**

The following table describes the status as of 12/31/03 of major revenue assumptions made in the FY 2004 budget concerning the general fund. For the purpose of this summary, we defined major revenue assumptions as those that exceeded \$1 million and concerned new sources to the city or a significant increase in existing sources; for example, we did not review changes in transfers between funds.



**Table III-7. FY 2004 Major General Fund Revenue Assumptions**

General Fund Revenue Assumption	Amount budgeted	Status As of 12/31/03
Real property tax. Mayor's budget increased by \$43 million or 11% from prior fiscal year.	\$427,464,000	\$67,701,139 collected.
Unreserved fund balance (carryover). Mayor's budget increased by \$22.1 million or 62.7% from prior fiscal year.	\$57,214,712	\$51,496,000 realized.
Transient Accomodations Tax. Mayor's budget increased by \$1.4 million or 39% from prior fiscal year.	\$37,300,000	\$16,501,269 collected.
Building permits. Mayor's budget increased by \$2 million or 24% from prior fiscal year.	\$10,400,000	\$5,648,309 collected.
Motor vehicle drivers license permits. Mayor's budget increased by \$2.2 million or 131% from prior fiscal year.	\$3,934,750	\$1,384,393 collected.
Park fees. Council amendment added revenues from new fees for use of certain parks.	\$1,314,363	\$0 collected.

## 2. FY 2004 Status of Program Changes in Budgeted Expenditures, All Funds

The following table describes the status as of 12/31/03 of major program changes contained in the FY 2004 budget. We defined major program changes as new or increased expenditures that exceeded \$1 million and increased the prior year's appropriation by at least 10 percent. Further, we defined major program changes as those that represented policy changes rather than cost increases due to inflation, negotiated salary increases or similar nonpolicy-related changes. All major program changes in the budget are listed, even where the status cannot be determined from reports that we reviewed.

**Table III-8. FY 2004 Major Program Changes (All Funds)**

Item	Amount Budgeted	Status As Of 12/31/03
Department of Community Services, Administration activity. Mayor's budget and Councilmember amendments increased current expense funds, primarily due to increased federal funds.	\$5,793,082	Cannot determine the status of this program change from monthly accounting reports.
Police Department, Information Technology Activity. Mayor's budget added \$1.5 million in current expense funds, due to increased costs of maintaining the department's technological and computer-related equipment.	\$2,776,446	Cannot determine the status of this program change from monthly accounting reports.

## IV. Executive Capital Budget

### FY 2003 Project and Fund Expenditure Status At End of 18-Month Period Ending 12/31/03

This part of the report presents the status of budgeted expenditures for projects and funds in the executive capital budget for FY 2003 at the end of the 18-month spending period ending December 31, 2003, beyond which date appropriations that were not yet encumbered or expended lapsed pursuant to charter. Any major new unbudgeted appropriations are also highlighted.

#### Overview:

- **The major lapsing projects of FY 2003 were: H-Power Expansion and Miscellaneous Wastewater Treatment Plant and Pump Projects.**
- **There was a new unbudgeted appropriation<sup>1</sup> of \$15 million to pay for debt service for wastewater revenue bonds.**
- **The budget function that experienced the highest rate of lapses in FY 2003 was Culture-Recreation (34 percent of adjusted appropriations lapsing).**
- **The source of funding that experienced the highest rate of lapses in FY 2002 was the Solid Waste Revenue Bond Fund (53 percent of adjusted appropriations lapsing).**

#### A. Major Project Lapses and New Appropriations

In Table IV-1 below, we have highlighted the major project lapses for FY 2003, based on the detailed information in Table IV-2 that follows. The criteria were:

- (1) Projects having adjusted appropriations of \$1 million or more; and
- (2) Lapses of 60 percent or more of the adjusted appropriation that were incurred at the end of the 18-month period.

We also highlighted new unbudgeted appropriations of \$1 million or more (marked as “NEW” in the table). The following projects met the above criteria:

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<sup>1</sup> This and other items identified in this report as “unbudgeted” were not included in the executive capital budget ordinance. However, in the city’s accounting report, this and the other items are categorized as “appropriated.”

**Table IV-1. Major Project Lapses and New Appropriations**

Function	Project	Adjusted Appropriation	Lapsed Amount
General Government	Telecommunications Project (NEW)	\$1,500,000	\$728,183
Public Safety	Computerized Traffic Control System	1,526,511	1,178,819
Highways and Streets	North Road Improvements	2,430,000	2,430,000
Highways and Streets	Undergrounding Utilities, Kailua	1,225,000	750,400
Sanitation	H-Power Expansion	6,000,000	5,900,000
Sanitation	Debt Service Interest for WW Sys Rev Bonds (NEW)	15,060,723	0
Sanitation	Misc. WW Treat. Plant & Pump Projects	3,000,000	2,003,621
Sanitation	Small Sewer Main. & Lateral Projects	3,000,000	1,916,131
Culture-Recreation	Kalaeloa Regional Park	1,000,000	996,600
Culture-Recreation	Koko Head District Park Renovations	2,000,000	1,876,400
Culture-Recreation	Nuuanu Valley Multi-Purpose Room	1,596,000	1,591,000
Culture-Recreation	Renovate Recreational Facilities	1,000,000	1,000,000
Culture-Recreation	Waiau District Park	1,400,000	860,614
Culture-Recreation	Waimanalo District Park	1,000,000	997,000
Util and Other Enterp	Primary Corridor Transp Sys Study (NEW)	1,220,300	12,230

## **B. Detailed Results by Function**

Table IV-2 displays all of the projects in the FY 2002 executive capital budget ordinance. For each project, the following information is provided regarding its status at the end of the 18-month period:

- (1) Total appropriated amount as shown in the budget ordinance, as amended.
- (2) The total appropriated amount as may be adjusted by any applicable grants, whether from state or federal sources. The adjusted amount may be higher than the initial appropriation if the grant adds to the amount appropriated. In rare instances, the adjusted amount may be lower than the appropriation. That may occur if the grant was anticipated at the time of appropriation but the amount received was less.
- (3) The amount of the adjusted appropriation expended during the 18-month period.
- (4) The amount of the adjusted appropriation encumbered at the end of the 18-month period.
- (5) The amount of the adjusted appropriation that lapsed at the end of the 18-month period.<sup>2</sup>

We have highlighted the major project lapses for FY 2003, based on the following:

- (1) Projects having adjusted appropriations of \$1 million or more;
- (2) Lapses of 60 percent or more of the adjusted appropriation that were incurred at the end of the 18-month period; and
- (3) New unbudgeted appropriations of \$1 million or more.

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<sup>2</sup> Certain projects in the Finance Director's quarterly accounting report displayed negative lapse amounts. In the past, we have understood that these reflected computer errors and that appropriations were not exceeded.

**Table IV-2**  
**EXECUTIVE CAPITAL BUDGET FOR FY 2003**  
**18 Month Period Ending December 31, 2003**

Proj. # (a)	Project Title	Approp.	Adjusted Approp. (b)	Expend/ Encumb.	Lapsed	% Lapsed
<b><u>GENERAL GOVERNMENT</u></b>						
<b><u>STAFF AGENCIES</u></b>						
<b><u>INFORMATION TECHNOLOGY</u></b>						
1998601	ELECTRONIC WORK FLOW SYSTEMS	2,255,000	2,255,000	2,254,310	690	0.0%
<b><u>BUDGET AND FISCAL SERVICES</u></b>						
2002750	FINANCIAL ACCOUNTING SYSTEM	1,500,000	1,500,000	1,403,600	96,400	6.4%
1998602	PROCUREMENT OF MAJOR EQUIPMENT	15,000,000	15,000,000	14,228,590	771,410	5.1%
1979110	PROJECT ADJUSTMENTS ACCOUNT	9,000	304,835	0	304,835	100.0%
<b><u>PLANNING AND PERMITTING</u></b>						
1999600	AUTOMATED PERMIT MANAGEMENT & TRACKING SYSTEM	1,125,000	1,125,000	1,125,000	0	0.0%
	COASTAL EROSION MAPPING PROJECT	380,000	380,000	380,000	0	0.0%
1998605	GEOGRAPHIC INFORMATION SYSTEM	1,062,000	1,062,000	1,062,000	0	0.0%
1999031	HALEIWA ECONOMIC REVITALIZATION PLAN	80,000	80,000	0	80,000	100.0%
2002834	KAMANELE MASTER PLAN	100,000	100,000	100,000	0	0.0%
	MANOA/PALOLO CONFLUENCE MASTER PLAN	250,000	250,000	0	250,000	100.0%
	PERMIT REDUCTION STUDY	50,000	50,000	0	50,000	100.0%
	VISION GROUP PROCESS ENHANCEMENT STUDY	40,000	40,000	0	40,000	100.0%
2001810	WAIALUA TOWN MASTER PLAN	250,000	250,000	0	250,000	100.0%
2003115	WAIMANALO BUSINESS PLAN	100,000	100,000	100,000	0	0.0%
<b><u>PUBLIC FACILITIES--ADDITIONS AND IMPROVEMENTS</u></b>						
2003090	ALA WAI BOULEVARD PARKING LOT	3,000	3,000	0	3,000	100.0%
1996611	ART IN PUBLIC FACILITIES	68,000	68,000	68,000	0	0.0%
2000021	CITY WIDE FIBER OPTIC NETWORK	750,000	750,000	750,000	0	0.0%
1996007	CIVIC CENTER IMPROVEMENTS	380,000	380,000	316,670	63,330	16.7%
2002078	DATA COMMUNICATIONS MASTER PLAN	200,000	200,000	200,000	0	0.0%
2002190	EARLY EDUCATION CENTER	100,000	110,000	110,000	0	0.0%
1998007	ENERGY CONSERVATION IMPROVEMENTS	2,390,000	2,390,000	2,295,885	94,115	3.9%
1989006	FUEL STORAGE AND PIPING SYSTEMS REPLACEMENT AND	420,000	420,000	240,315	179,685	42.8%
2000010	HONOLULU CORPORATION YARD RELOCATION	275,000	275,000	267,562	7,438	2.7%
1995512	KEWALO CORPORATION YARD	220,000	220,000	125,047	94,953	43.2%
	KUHIO AVENUE MASTER PLAN	50,000	50,000	50,000	0	0.0%
1995201	KULANA NANI APARTMENT RENOVATION, TMK: 4-6-31: 15	2,240,000	2,240,000	919,956	1,320,044	58.9%
1994009	MISCELLANEOUS AMERICANS WITH DISABILITIES ACT IMP.	550,000	550,000	524,995	25,005	4.5%
1987042	MISCELLANEOUS PUBLIC BUILDING FACILITIES IMPROVEMENTS	540,000	540,000	497,366	42,634	7.9%
2003092	OLD GUARD ESTATE	275,000	275,000	249,716	25,284	9.2%
2002080	TELECOMMUNICATIONS FACILITIES UPGRADE	4,233,000	4,235,543	4,228,848	6,695	0.2%
	<b>TELECOMMUNICATIONS PROJECT</b>	<b>0</b>	<b>1,500,000</b>	<b>771,817</b>	<b>728,183</b>	<b>48.5%</b>
	WORLD WAR II MEMORIAL	40,000	40,000	0	40,000	100.0%
<b><u>PUBLIC FACILITIES-IMPROVEMENTS--LAND ACQUISITIONS</u></b>						
1971153	MISCELLANEOUS LAND ACQUISITION EXPENSES	500,000	500,000	500,000	0	0.0%
<b>TOTAL GENERAL GOVERNMENT</b>		<b>35,435,000</b>	<b>37,243,378</b>	<b>32,769,677</b>	<b>4,473,701</b>	<b>12.0%</b>

a - Some, but not all, council-added projects not assigned a project number.

b - Variation from appropriated amount (shown in bold) due to unanticipated addition or decrease in Single Purpose Monies and/or transfers from one project to another through Project Adjustments Account.

**Table IV-2 (continued)**  
**EXECUTIVE CAPITAL BUDGET FOR FY 2003**  
**18 Month Period Ending December 31, 2003**

<b>Proj. # (a)</b>	<b>Project Title</b>	<b>Approp.</b>	<b>Adjusted Approp. (b)</b>	<b>Expend./ Encumb.</b>	<b>Lapsed</b>	<b>% Lapsed</b>
<b><u>PUBLIC SAFETY</u></b>						
<b><u>POLICE STATIONS AND BUILDINGS</u></b>						
<b><u>DESIGN AND CONSTRUCTION</u></b>						
	EAST HONOLULU POLICE DISTRICT STATION	25,000	25,000	0	25,000	100.0%
2002025	POLICE STATIONS AND BUILDINGS IMPROVEMENTS	320,000	320,000	314,126	5,874	1.8%
1981052	POLICE TRAINING ACADEMY FIRING RANGE, TMK 9-3-02-9 (POR.)	5,950,000	5,950,000	5,950,000	0	0.0%
2003049	SPEED MONITOR TRAILERS	25,000	25,000	0	25,000	100.0%
<b><u>FIRE STATIONS AND BUILDINGS</u></b>						
1998021	FIRE STATION BUILDING IMPROVEMENTS	400,000	400,000	398,566	1,434	0.4%
2003029	FIRE TRAINING CENTER	103,000	103,000	0	103,000	100.0%
	HAUULA FIRE STATION RELOCATION	2,000	2,000	0	2,000	100.0%
	HAWAII KAI FIRE STATION #34 RENOVATIONS	60,000	60,000	13,200	46,800	78.0%
	McCULLY FIRE STATION	590,000	590,000	0	590,000	100.0%
<b><u>TRAFFIC IMPROVEMENTS</u></b>						
1999311	COMPUTERIZED TRAFFIC CONTROL SYSTEM	1,450,000	1,526,511	347,692	1,178,819	77.2%
	CONCEPT OF OPERATIONS PLAN (24)	0	60,000	60,000	0	0.0%
2003035	EAST MANOA ROAD & LOWERY AVE. IMPROVEMENTS	100,000	100,000	0	100,000	100.0%
2003222	KAIMUKI BUSINESS DISTRICT PARKING MASTER PLAN	75,000	75,000	75,000	0	0.0%
1999029	KAPAHULU COMMUNITY MASTER PLAN	250,000	250,000	250,000	0	0.0%
	KOOLAULOA SUBDIVISION EMERGENCY ACCESS	343,000	343,000	600	342,400	99.8%
2001115	TRAFFIC CALMING IMPROVEMENTS	4,139,000	4,139,000	3,780,740	358,260	8.7%
	TRAFFIC CONTROL SYSTEM, PH 6	0	200,000	0	200,000	100.0%
	TRAFFIC IMPROVEMENTS AT LUMIAINA AND LUMIAUUAU STREETS	48,000	48,000	0	48,000	100.0%
1996306	TRAFFIC IMPROVEMENTS AT VARIOUS LOCATIONS	4,208,500	4,208,500	4,172,326	36,174	0.9%
1999312	TRAFFIC SIGNALS AT VARIOUS LOCATIONS	895,000	934,133	934,002	131	0.0%
	TRAFFIC STUDY - HAWAII KAI	50,000	50,000	0	50,000	100.0%
2001077	WAIANAE COAST ALTERNATE ROUTE	3,350,000	3,240,000	3,239,000	1,000	0.0%
2003223	WAIPIO POINT ACCESS ROAD IMPROVEMENTS	150,000	150,000	150,000	0	0.0%
<b><u>FLOOD CONTROL</u></b>						
1999503	KAHAWAINUI STREAM FLOOD CONTROL PROJECT -	261,000	337,881	267,319	70,562	20.9%
2003094	KAPAKAHI STREAM WALKWAY	100,000	100,000	100,000	0	0.0%
2003227	KALIHI FLOOD CONTROL IMPROVEMENTS	81,000	81,000	81,000	0	0.0%
2000005	MAKIKI STREAM IMPROVEMENT	625,000	625,000	1,500	623,500	99.8%
1994514	WAILELE STREAM FLOOD CONTROL STUDY	15,000	25,000	14,940	10,060	40.2%
2001016	WAILUPE STREAM FLOOD CONTROL	1,000,000	1,000,000	675,000	325,000	32.5%
2003179	WAIMANALO AHUPUAA WATERSHED COMPREHENSIVE PLAN	300,000	300,000	300,000	0	0.0%
2001171	WAIPAHU FLOOD CONTROL	250,000	250,000	0	250,000	100.0%
<b><u>OTHER PROTECTION</u></b>						
2000029	ALA WAI CANAL WATERSHED	250,000	250,000	0	250,000	100.0%
2000121	CANAL IMPROVEMENTS, WAIANAE/NANAKULI	220,000	220,000	211,821	8,179	3.7%
	EMS HEADQUARTERS & COMMUNICATIONS FACILITY	900,000	900,000	500,000	400,000	44.4%
1995513	KAPALAMA INCINERATOR IMPROVEMENTS	2,781,000	2,781,000	2,651,000	130,000	4.7%
1993033	KAPOLEI AMBULANCE UNIT FACILITY	656,000	721,600	721,600	0	0.0%
2001015	LIFEGUARD TOWERS	600,000	486,700	343,563	143,137	29.4%
2002030	MANOA STREAM TRIBUTARY RETAINING WALL	40,000	40,000	0	40,000	100.0%
2001154	ROCK SLIDE POTENTIAL INSPECTIONS	250,000	250,000	250,000	0	0.0%
2001023	WAIHAWA AMBULANCE UNIT FACILITY (TMK: 7-4-004-061)	125,000	125,000	119,991	5,009	4.0%
1991042	WAILUPE VALLEY HILLSIDE RESTORATION	200,000	200,000	0	200,000	100.0%
<b>TOTAL PUBLIC SAFETY</b>		<b>31,187,500</b>	<b>31,492,325</b>	<b>25,922,986</b>	<b>5,569,339</b>	<b>17.7%</b>

a - Some, but not all, council-added projects not assigned a project number.

b - Variation from appropriated amount (shown in bold) due to unanticipated addition or decrease in Single Purpose Monies and/or transfers from one project to another through Project Adjustments Account.

Table IV-2 (continued)  
EXECUTIVE CAPITAL BUDGET FOR FY 2003  
18 Month Period Ending December 31, 2003

Proj. # (a)	Project Title	Approp.	Adjusted Approp. (b)	Expend./ Encumb.	Lapsed	% Lapsed
	<b>HIGHWAYS AND STREETS</b>					
	<b>BIKEWAYS AND BIKE PATHS</b>					
	<b>DESIGN AND CONSTRUCTION</b>					
2000040	ALA WAI BOULEVARD PEDESTRIAN/BICYCLE IMPROVEMENTS	3,000	3,000	0	3,000	100.0%
1994306	BICYCLE RACKS AT VARIOUS LOCATIONS	20,000	20,000	9,444	10,556	52.8%
	KAILUA BICYCLE RACKS	12,000	12,000	0	12,000	100.0%
1979063	MISCELLANEOUS BIKEWAY PROJECTS	1,798,000	1,798,000	1,733,900	64,100	3.6%
	PEARL HARBOR BIKEWAY EXTENSION	0	42,727	42,727	0	0.0%
2000041	YOUNG STREET PARK BOULEVARD AND BIKEWAY	3,000	3,000	0	3,000	100.0%
	<b>HIGHWAYS, STREETS AND ROADWAYS</b>					
2003232	ALA NAPUNANI STREET BEAUTIFICATION	225,000	225,000	700	224,300	99.7%
1988001	CURB RAMPS AT VARIOUS LOCATIONS, OAHU	14,000,000	15,307,000	15,249,640	57,360	0.4%
	FOSTER VILLAGE	250,000	250,000	250,000	0	0.0%
2002123	GOODALE/KEALOHAHUI IMPROVEMENTS	406,000	406,000	1,500	404,500	99.6%
2001080	HALEIWA MAIN STREET, KAMEHAMEHA HIGHWAY IMPROVEMENTS	710,000	710,000	710,000	0	0.0%
2001075	HAWAII THEATER AREA IMPROVEMENTS	200,000	200,000	185,000	15,000	7.5%
2003012	KALAELOA ROADWAYS AND KAPOLEI PARKWAY IMPROVEMENTS	150,000	150,000	0	150,000	100.0%
2001035	KALAIOPUA PLACE IMPROVEMENTS, TANTALUS	836,000	836,000	754,494	81,506	9.7%
2003226	KALAKAUA AVENUE IMPROVEMENTS	111,000	111,000	111,000	0	0.0%
	KALIHI STREET	100,000	100,000	100,000	0	0.0%
1998540	KALIHI STREET IMPROVEMENTS - REALIGN AND SIDEWALKS	100,000	100,000	0	100,000	100.0%
	KALIHI-PALAMA	1,000,000	1,000,000	1,000,000	0	0.0%
	KAONOHII STREET/MOANALUA ROAD INTERSECTION IMPROVEMENTS	500,000	500,000	60,000	440,000	88.0%
2003229	KAPOLEI PARKWAY	500,000	500,000	0	500,000	100.0%
	KE NUI ROAD BEACH ACCESS	175,000	175,000	0	175,000	100.0%
1997305	KING STREET IMPROVEMENTS	2,000,000	2,000,000	2,000,000	0	0.0%
2001076	KUILEI NEIGHBORHOOD IMPROVEMENTS, MOILILI	570,000	570,000	1,900	568,100	99.7%
	MANANA INFRASTRUCTURE IMPROVEMENTS	0	320,000	217,242	102,758	32.1%
	MANANA PROPERTY ROADWAY IMPROVEMENTS	4,000	4,000	0	4,000	100.0%
1998515	MISCELLANEOUS GUARDRAIL IMPROVEMENTS	170,000	170,000	153,335	16,665	9.8%
1998537	MISCELLANEOUS SIDEWALK IMPROVEMENTS	2,515,000	2,515,000	2,515,000	0	0.0%
2000110	MISCELLANEOUS SIGNAGE/MARKER IMPROVEMENTS	188,000	188,000	400	187,600	99.8%
1991064	MISCELLANEOUS UTILITY SHARE EXPENSES	200,000	294,733	55,374	239,359	81.2%
	MOANALUA ROAD WIDENING	50,000	50,000	50,000	0	0.0%
	MOANALUA VALLEY	300,000	300,000	300,000	0	0.0%
	MOKUALOA STREET /MANAGER'S DRIVE CONNECTOR ROAD	0	35,000	34,141	859	2.5%
2003080	NIHI STREET IMPROVEMENTS	1,000,000	1,000,000	3,400	996,600	99.7%
	<b>NORTH ROAD IMPROVEMENTS</b>	<b>2,430,000</b>	<b>2,430,000</b>	<b>0</b>	<b>2,430,000</b>	<b>100.0%</b>
1998523	NORTH-SOUTH ROAD/PARK ROW ROADWAY	5,000,000	5,000,000	4,599,000	401,000	8.0%
2003181	PALOLO AVENUE TRIANGLE MEDIAN BEAUTIFICATION	34,000	34,000	0	34,000	100.0%
	PELE AND LUSITANA STREET IMPROVEMENTS	330,000	330,000	308,731	21,269	6.4%
	POHAKUPUNA ROAD AND MAKULE ROAD IMPROVEMENTS	600,000	600,000	344,507	255,493	42.6%
1998312	PUNCHBOWL STREET IMPROVEMENTS	601,000	601,000	600,000	1,000	0.2%
1997502	REHABILITATION OF STREETS, OAHU	8,666,000	8,666,000	8,664,018	1,982	0.0%
	SALT LAKE BOULEVARD WIDENING	4,500,000	4,610,000	3,863,575	746,425	16.2%
	WAIANAEO COAST EMERGENCY ALTERNATE ROUTE	0	110,000	110,000	0	0.0%
	WAIKELE ROAD IMPROVEMENTS	215,000	215,000	70,000	145,000	67.4%
	WAIKIKI COMPREHENSIVE LANDSCAPING PLAN	450,000	450,000	446,975	3,025	0.7%
1995515	WAIKIKI IMPROVEMENTS	1,000,000	1,000,000	996,719	3,281	0.3%
1995515	WAIKIKI PARK AND PARKING	800,000	800,000	800,000	0	0.0%

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Table IV-2 (continued)  
EXECUTIVE CAPITAL BUDGET FOR FY 2003  
18 Month Period Ending December 31, 2003

Proj. # (a)	Project Title	Approp.	Adjusted Approp. (b)	Expend./ Encumb.	Lapsed	% Lapsed
1998549	WAIPAHU STREET IMPROVEMENTS	275,000	275,000	0	275,000	100.0%
2003228	WAIPAHU DEPOT ROAD EXTENSION	101,000	101,000	100,000	1,000	1.0%
1999302	WAIPIO POINT ACCESS ROAD IMPROVEMENTS	35,000	35,000	0	35,000	100.0%
<b>BRIDGES, VIADUCTS, AND GRADE SEPARATION</b>						
2000060	BRIDGE INSPECTION, INVENTORY AND APPRAISAL	310,000	1,060,000	874,345	185,655	17.5%
1998520	BRIDGE REHABILITATION AT VARIOUS LOCATIONS	970,000	970,000	952,526	17,474	1.8%
1998517	SEISMIC RETROFIT AT BRIDGES	220,000	365,000	213,716	151,284	41.4%
<b>STORM DRAINAGE</b>						
	DFM ROAD DIVISION STORM WATER EQUIPMENT	0	13,200	13,200	0	0.0%
1998506	KAILUA ROAD DRAINAGE IMPROVEMENTS, KAILUA, TMK: 4-2-01.	960,000	960,000	100,000	860,000	89.6%
	KAMEHAME RIDGE/MOKUHANO STREET	50,000	50,000	50,000	0	0.0%
2003140	STORM DRAIN OUTLETS IN WAIKIKI BEACH	70,000	70,000	70,000	0	0.0%
2003135	STORM DRAIN OUTLETS NEAR ALA WAI CANAL	30,000	30,000	30,000	0	0.0%
	WATER QUALITY IMPROVEMENT STUDY, SALT LAKE	1,090,000	1,090,000	954,000	136,000	12.5%
<b>STREET LIGHTING</b>						
2002127	ANTI-CRIME STREET LIGHTING IMP.-ARIZONA RD. SALT LAKE	50,000	50,000	0	50,000	100.0%
2003197	ANTI-CRIME STREET LIGHTING IMP. - KING/BERETANIA STREETS	120,000	120,000	400	119,600	99.7%
2003231	ANTI-CRIME STREET LIGHTING IMP. - PELE/LUSITANA STREETS	150,000	150,000	500	149,500	99.7%
1993007	SHERIDAN TRACT AREA STREET LIGHTING IMPROVEMENT	50,000	50,000	0	50,000	100.0%
2000127	UTILITIES RELOCATION, UNDERGROUNDING OF OVERHEAD UTILITIES	50,000	50,000	0	50,000	100.0%
	<b>UNDERGROUNDING UTILITIES, KAILUA</b>	<b>1,225,000</b>	<b>1,225,000</b>	<b>474,600</b>	<b>750,400</b>	<b>61.3%</b>
2003066	WEST LOCH ESTATES - REPLACEMENT OF WALKWAY LIGHTS	270,000	270,000	266,461	3,539	1.3%
<b>TOTAL HIGHWAY AND STREETS</b>		<b>58,748,000</b>	<b>61,675,660</b>	<b>50,442,470</b>	<b>11,233,190</b>	<b>18.2%</b>

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Table IV-2 (continued)  
EXECUTIVE CAPITAL BUDGET FOR FY 2003  
18 Month Period Ending December 31, 2003

Proj. # (a)	Project Title	Approp.	Adjusted Approp. (b)	Expend./ Encumb.	Lapsed	% Lapsed
<b>SANITATION</b>						
<b>WASTE COLLECTION AND DISPOSAL</b>						
2003134	<b>H-POWER EXPANSION</b>	<b>6,000,000</b>	<b>6,000,000</b>	<b>100,000</b>	<b>5,900,000</b>	<b>98.3%</b>
2001001	KEEHI TRANSFER STATION PIT FLOOR REHABILITATION	200,000	200,000	16,076	183,924	92.0%
2003169	RECYCLING TECHNOLOGY PARK (RC)	5,301,000	5,301,000	5,300,000	1,000	0.0%
<b>SEWAGE COLLECTION AND DISPOSAL</b>						
2001163	AHUIMANU PRELIMINARY TREATMENT FACILITY	502,000	502,000	500,000	2,000	0.4%
2003119	ALA MOANA BLVD. SEWER RECONSTRUCTION	211,000	211,000	207,950	3,050	1.4%
1994504	ALA MOANA WASTEWATER PUMP STATION MODIFICATION,	24,611,000	24,611,000	22,001,000	2,610,000	10.6%
2003121	ALII SHORES SEWER REHABILITATION	97,000	97,000	97,000	0	0.0%
	<b>DEBT SERVICE INTEREST FOR WW SYSTEM REV BONDS</b>	<b>0</b>	<b>15,060,723</b>	<b>15,060,723</b>	<b>0</b>	<b>0.0%</b>
2002032	FT. WEAVER ROAD MANHOLE AND PIPE REHABILITATION	369,000	369,000	369,000	0	0.0%
2002036	HALONA ST. RELIEF SEWER	129,000	129,000	129,000	0	0.0%
2003123	HONOLULU WWTP UPGRADE	441,000	441,000	441,000	0	0.0%
2003127	KAILUA/ KANE OHE SEWER REHABILITATION	501,000	501,000	500,000	1,000	0.2%
1986018	KALAHEO AVENUE RECONSTRUCTED SEWER, KAILUA	5,001,000	5,001,000	4,540,257	460,743	9.2%
2001164	KANE OHE PRELIMINARY TREATMENT FACILITY	1,001,000	1,001,000	527,315	473,685	47.3%
2000070	KAPIOLANI AREA REVISED SEWER SYSTEM	800,000	800,000	800,000	0	0.0%
1996805	KULIOUOU SEWER REHABILITATION AND WWPS MODIFICATION	750,000	750,000	750,000	0	0.0%
	LAIE SEWER IMPROVEMENT DISTRICT	0	654,894	654,894	0	0.0%
2000038	MISCELLANEOUS WASTEWATER EQUIPMENT	4,000,000	4,000,000	2,799,161	1,200,839	30.0%
2001062	<b>MISC. WASTEWATER TREAT. PLANT &amp; PUMP STA. PROJ.</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>996,379</b>	<b>2,003,621</b>	<b>66.8%</b>
2002028	NIMITZ HWY SEWER RECONSTRUCTION	360,000	360,000	360,000	0	0.0%
2001124	PROJECT MANAGEMENT FOR WASTEWATER PROJECTS	6,104,000	6,113,956	4,987,531	1,126,425	18.4%
2003120	RENTON ROAD SEWER AND MANHOLE REHABILITATION	589,000	589,000	589,000	0	0.0%
2000072	SAINT LOUIS HEIGHTS SEWER REHABILITATION	729,000	729,000	729,000	0	0.0%
2002039	SAND ISLAND BASIN MISC. SEWER REHABILITATION	229,000	229,000	229,000	0	0.0%
1994511	SAND ISLAND WASTEWATER TREATMENT PLANT EXPANSION,	39,000,000	37,250,000	37,250,000	0	0.0%
1989071	SAND ISLAND WASTEWATER TREATMENT PLANT, UNIT I,	55,914,000	55,664,000	55,661,021	2,979	0.0%
1992017	SAND ISLAND WWTP DISINFECT FAC. AND EFFLUENT	1,500,000	3,500,000	3,500,000	0	0.0%
2002043	SEWER MANHOLE AND PIPE REHABILITATION AT VAR. LOC	259,000	259,000	259,000	0	0.0%
2002041	SEWER RELIEF PROJECTS AT KAHANAHOU CIRCLE/AMELIA	89,000	89,000	89,000	0	0.0%
<b>2000071</b>	<b>SMALL SEWER MAINLINE AND LATERAL PROJECTS</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>1,083,869</b>	<b>1,916,131</b>	<b>63.9%</b>
2003126	SUPERVISORY CONTROL AND DATA ACQUISITION (SCADA)	300,000	300,000	0	300,000	100.0%
2002046	WAHIAWA WASTE. R TREAT. PLANT INFLUENT PUMP STA.	460,000	460,000	460,000	0	0.0%
2002033	WAIMALU SEWER REHABILITATION/RECONSTRUCTION - 7D01C	988,000	988,000	988,000	0	0.0%
2003125	WAIMANALO SEWER REHABILITATION	261,000	261,000	261,000	0	0.0%
2003122	WAIPAHU SEWER REPLACEMENT/RELIEF	85,000	85,000	83,975	1,025	1.2%
2001005	WAIPAHU STREET/PLANTATION VILLAGE SEWER RECON	200,000	200,000	200,000	0	0.0%
2003124	WANA AO ROAD/KEOLU DRIVE RELIEF SEWER	446,000	446,000	133,000	313,000	70.2%
1998806	WASTEWATER FACILITIES REPLACEMENT RESERVE	3,000,000	3,000,000	1,439,727	1,560,273	52.0%
2003151	WASTEWATER PLANNING AND PROGRAMMING	215,000	215,000	0	215,000	100.0%
<b>TOTAL SANITATION</b>		<b>166,642,000</b>	<b>182,367,573</b>	<b>164,092,878</b>	<b>18,274,695</b>	<b>10.0%</b>

a - Some, but not all, council-added projects not assigned a project number.

b - Variation from appropriated amount (shown in bold) due to unanticipated addition or decrease in Single Purpose Monies and/or transfers from one project to another through Project Adjustments Account.

Table IV-2 (continued)  
EXECUTIVE CAPITAL BUDGET FOR FY 2003  
18 Month Period Ending December 31, 2003

Proj. # (a)	Project Title	Approp.	Adjusted Approp. (b)	Expend./ Encumb.	Lapsed	% Lapsed (c)
<b>HUMAN SERVICES</b>						
	ADMINISTRATIVE COSTS	0	30,573	30,573	0	0.0%
2002789	ADULT FRIENDS FOR YOUTH	50,000	50,000	50,000	0	0.0%
2002804	AMERICAN RED CROSS	500,000	500,000	500,000	0	0.0%
	ANGEL NETWORK CHARITIES	0	100,000	100,000	0	0.0%
	AREA B TECHNICAL ASSISTANCE GRANT	0	13,994	13,994	0	0.0%
	CATHOLIC CHARITIES COMMUNITY	0	50,000	50,000	0	0.0%
2002122	CENTRAL OAHU YOUTH SERVICE ASSOCIATION	75,000	0	0	0	NA
	CHILD AND FAMILY SERVICE	0	35,800	35,800	0	0.0%
2003138	CHILDREN'S JUSTICE CENTER	250,000	0	0	0	NA
1995204	COMMUNITY HOUSING DEVELOPMENT ORGANIZATION	1,261,050	0	0	0	NA
2001796	DEAF COMMUNITY CENTER	100,000	100,000	100,000	0	0.0%
	DCS HOPWA ADMINISTRATIVE COSTS	0	13,140	10,448	2,692	20.5%
	DEMOLITION-COYSA	0	47,437	47,437	0	0.0%
1995207	EMERGENCY SHELTER GRANTS PROGRAM	917,100	0	0	0	NA
2002800	EWA VILLAGES - AREA H	250,000	250,000	250,000	0	0.0%
2000024	FILIPINO COMMUNITY CENTER	500,000	500,000	500,000	0	0.0%
2003142	GOOD BEGINNINGS OAHU COUNCIL	40,000	40,000	40,000	0	0.0%
	GREGORY HOUSE PROGRAMS	0	331,620	331,620	0	0.0%
	HALE KIPA	0	65,000	65,000	0	0.0%
	HAWAII COMMUNITY LOAN FUND	100,000	100,000	100,000	0	0.0%
2003144	HAWAII FOODBANK WAREHOUSE - PHASE II	1,000,000	1,000,000	1,000,000	0	0.0%
	HAWAII HUMAN DEVELOPMENT	50,000	50,000	50,000	0	0.0%
	HOMELESS SOLUTIONS	0	67,000	67,000	0	0.0%
2001791	HOOLANA ENRICHMENT	168,000	168,000	168,000	0	0.0%
2003129	HOOMAU KE OLA LAHILAHU HOUSE REHABILITATION	50,000	50,000	50,000	0	0.0%
2000119	HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS (HOPWA)	449,767	0	0	0	NA
1996205	HOUSING PARTNERSHIP PROGRAM	433,994	0	0	0	NA
2003148	HUI HANA PONO CLUBHOUSE	835,000	835,000	835,000	0	0.0%
	INSITUTE FOR HUMAN SERVICES	0	190,000	190,000	0	0.0%
2003152	KALIHI PALAMA HEALTH CLINIC	420,000	490,000	490,000	0	0.0%
2003154	LANAKILA REHABILITATION CENTER MEALS ON WHEELS	1,300,000	1,300,000	1,300,000	0	0.0%
2002801	LEEWARD YMCA EXPANSION	1,068,000	68,000	68,000	0	0.0%
	LIFE FOUNDATION	0	105,007	93,240	11,767	11.2%
	MAILI COURT MAILI SANDS	0	49,752	1,563	48,189	96.9%
	MENTAL HEALTH KOKUA	0	183,620	183,620	0	0.0%
	MICHAEL'S PLACE TRANSITIONAL HOUSING	0	220,925	220,925	0	0.0%
	MOILILI COMMUNITY CENTER	0	50,000	50,000	0	0.0%
	NA KEIKI LAW CENTER	50,000	50,000	50,000	0	0.0%
	OPERATING COSTS	0	75,000	75,000	0	0.0%
2002796	NATIONAL KOREAN WAR MUSEUM	10,000	0	0	0	NA
	OHANA OLA O KAHUMANA, PHASE II	100,000	1,701,050	1,701,050	0	0.0%
2001788	ORI, ANUENUE HALE, INC.	1,500,000	1,500,000	1,500,000	0	0.0%
2002797	PACIFIC GATEWAY CENTER	800,000	800,000	800,000	0	0.0%
2002802	PALOLO CHINESE HOME	1,000,000	1,000,000	1,000,000	0	0.0%
2002798	PALOLO VALLEY HOMES	1,530,000	1,530,000	1,530,000	0	0.0%
2001782	PUU HONUA PROJECT (PACT)	75,000	75,000	75,000	0	0.0%
	SALVATION ARMY FAMILY SERVICES	0	45,107	45,107	0	0.0%
	SAMOAN SERVICE PROVIDERS	125,000	125,000	125,000	0	0.0%
2003156	SEAGULL SCHOOLS	350,000	350,000	350,000	0	0.0%
1993043	SISTERS OFFERING SUPPORT	25,000	25,000	25,000	0	0.0%
2003158	SMILE FRANCISCAN ADULT DAY CENTER	120,000	120,000	120,000	0	0.0%
1988085	SPECIAL NEEDS HOUSING	221,214	0	0	0	NA
2003159	ST. FRANCIS HEALTHCARE SYSTEM RESIDENTIAL CARE	2,000,000	2,000,000	2,000,000	0	0.0%
2003111	SUPPORTIVE HOUSING GRANT MATCHING FUNDS	70,000	23,000	23,000	0	0.0%
2002799	TONGAN COMMUNITY CENTER	25,000	25,000	0	25,000	100.0%
	VANCOUVER HOUSE SEWER REPAIR	0	23,100	23,100	0	0.0%
	VOLUNTEER LEGAL SERVICES HAWAII - AMERICORPS	50,000	50,000	50,000	0	0.0%
	WAIANAE OUTREACH	0	40,000	40,000	0	0.0%
2003112	WAIKIKI HEALTH CENTER	100,000	100,000	100,000	0	0.0%
	WAIMANALO CONSTRUCTION COALITION	57,000	57,000	57,000	0	0.0%
2000758	WORLD YOUTH NETWORK	60,356	60,356	60,356	0	0.0%
TOTAL HUMAN SERVICES		18,086,481	16,829,481	16,741,833	87,648	0.5%

a - Some, but not all, council-added projects not assigned a project number.

b - Variation from appropriated amount due to reprogramming of CDBG funds.

c - Not Applicable (NA) due to reprogramming of CDBG funds

Table IV-2 (continued)  
EXECUTIVE CAPITAL BUDGET FOR FY 2003  
18 Month Period Ending December 31, 2003

Proj. # (a)	Project Title	Approp.	Adjusted Approp. (b)	Expend./ Encumb.	Lapsed	% Lapsed
<b>CULTURE-RECREATION</b>						
<b><u>PARTICIPANT, SPECTATOR AND OTHER RECREATION</u></b>						
1993072	ADA IMPROVEMENTS AT VARIOUS PARKS	500,000	520,558	520,557	1	0.0%
1998134	AIEA DISTRICT PARK	450,000	450,000	375,000	75,000	16.7%
1999004	AINA HAINA NATURE PRESERVE	100,000	100,000	0	100,000	100.0%
2003099	AINA KOA NEIGHBORHOOD PARK	380,000	380,000	246,660	133,340	35.1%
	ALA MOANA REGIONAL PARK - BOWLING	135,000	135,000	135,000	0	0.0%
1987005	ALA MOANA REGIONAL PARK	310,000	341,000	341,000	0	0.0%
2003089	ALA MOANA REGIONAL PARK-BEACH VOLLEYBALL COURTS	50,000	50,000	0	50,000	100.0%
	ALIAMANU NEIGHBORHOOD PARK	250,000	250,000	800	249,200	99.7%
	ALIAMANU NEIGHBORHOOD PARK	65,000	65,000	0	65,000	100.0%
2002096	ARCHERY RANGE IN HAWAII KAI	270,000	270,000	266,910	3,090	1.1%
2002056	ASING COMMUNITY PARK	250,000	250,000	900	249,100	99.6%
	BARK PARK IN SALT LAKE	150,000	150,000	500	149,500	99.7%
1998136	BAYVIEW PARK (KAHU O WAIKALUA PARK)	300,000	300,000	294,000	6,000	2.0%
2002164	CANOE HALAU IMPROVEMENTS AT VARIOUS PARKS	325,000	325,000	71,789	253,211	77.9%
2002173	CENTRAL OAHU AQUATICS CENTER (TMK: 9-4-05:74)	6,100,000	6,200,000	6,200,000	0	0.0%
1998040	CENTRAL OAHU REGIONAL PARK	3,000	2,000	1,000	1,000	50.0%
	CENTRAL OAHU REGIONAL PARK	100,000	100,000	0	100,000	100.0%
2002003	CENTRAL OAHU REGIONAL PARK-PLAY APPARATUS	495,000	495,000	194,860	300,140	60.6%
2003182	CHINATOWN GATEWAY PARK	10,000	10,000	0	10,000	100.0%
1988110	CITY BEAUTIFICATION	760,000	760,000	760,000	0	0.0%
	CONCRETE COAL DISPOSAL BINS	50,000	50,000	0	50,000	100.0%
1998137	CRANE COMMUNITY PARK	175,000	175,000	600	174,400	99.7%
2003235	CRESTVIEW COMMUNITY PARK	145,000	152,230	152,230	0	0.0%
2002051	DOG PARKS	100,000	100,000	27,997	72,003	72.0%
2001159	EHUKAI BEACH PARK IMPROVEMENTS	355,000	229,480	179,480	50,000	21.8%
1993068	ENCHANTED LAKE COMMUNITY PARK	200,000	200,000	104,765	95,235	47.6%
	GEIGER COMMUNITY PARK, EWA	498,000	498,000	4,900	493,100	99.0%
1998142	HAIKU VALLEY NATURE PRESERVE (HAIKU STAIRS)	835,000	835,000	127,700	707,300	84.7%
1998122	HALAWA DISTRICT PARK	550,000	550,000	164,125	385,875	70.2%
	HALEIWA ALII BEACH PARK	50,000	50,000	44,300	5,700	11.4%
1975104	HALEIWA ALII BEACH PARK	180,000	180,000	143,660	36,340	20.2%
2003176	HALEIWA COMMUNITY GARDEN	30,000	30,000	0	30,000	100.0%
1993071	HAU'ULA COMMUNITY PARK (TMK: 5-4-01-08 & 09, 10.39 ACRES)	260,000	260,000	260,000	0	0.0%
2003050	HAWAII KAI "MARINA WALK"	20,000	20,000	0	20,000	100.0%
2002116	HE'EIA KEA VALLEY MASTER PLAN	50,000	50,000	49,900	100	0.2%
1998144	HOA ALOHA NEIGHBORHOOD PARK	465,000	465,000	69,800	395,200	85.0%
1988027	HO'OMALUHIA BOTANICAL GARDEN, KANEOHE, (TMK: 4-5-41:01;	259,000	259,000	0	259,000	100.0%
	ISLANDWIDE SWIMMING POOL MASTER PLAN	50,000	50,000	0	50,000	100.0%
2000092	KAAAWA BEACH PARK	725,000	725,000	396,000	329,000	45.4%
1998146	KAHALA COMMUNITY PARK	225,000	225,000	123,340	101,660	45.2%
1998147	KAHALUU COMMUNITY PARK	700,000	734,454	734,454	0	0.0%
1999105	KAHALUU MULTI-PURPOSE BUILDING	300,000	300,000	300,000	0	0.0%
1971406	KAHALUU REGIONAL PARK	60,000	60,000	59,000	1,000	1.7%
	KAHUKU DISTRICT PARK, SKATEBOARD PARK	74,000	74,000	0	74,000	100.0%
	KAHUKU DISTRICT PARK, MISCELLANEOUS IMPROVEMENTS	175,000	175,000	147,883	27,117	15.5%
	KAHUKU DISTRICT PARK, COMFORT STATION	100,000	100,000	0	100,000	100.0%
	KAIKA BAY BEACH PARK - (PHASE II)	324,000	324,000	0	324,000	100.0%
2001089	KAIKA BAY BEACH PARK, HALEIWA	10,000	10,000	5,476	4,524	45.2%
1971381	KAILUA BEACH PARK AND NORTH KAILUA BEACH ACCESS	30,000	30,000	0	30,000	100.0%
1971418	KAILUA DISTRICT PARK	229,000	229,000	29,000	200,000	87.3%
2003065	KAILUA ROAD BEAUTIFICATION	65,000	65,000	22,200	42,800	65.8%
2003100	KAIMUKI AREA PARK IMPROVEMENTS	275,000	275,000	151,000	124,000	45.1%
	KAIMUKI COMMUNITY PARK WIND SCREENS	5,000	5,000	0	5,000	100.0%
1992036	KAIMUKI COMMUNITY PARK (TMK: 3-2-05-009, 2.75 ACRES)	75,000	75,000	0	75,000	100.0%
	KAIMUKI RECREATION CENTER	110,000	110,000	110,000	0	0.0%

a - Some, but not all, council-added projects not assigned a project number.

b - Variation from appropriated amount due to unanticipated addition or decrease in Single Purpose Monies and/or transfers from one project to another through Project Adjustments Account.

Table IV-2 (continued)  
EXECUTIVE CAPITAL BUDGET FOR FY 2003  
18 Month Period Ending December 31, 2003

Proj. # (a)	Project Title	Approp.	Adjusted Approp. (b)	Expend./ Encumb.	Lapsed	% Lapsed
2001091	KAI'IWI PARK, EAST OAHU, TMK: 3-9-1-10-41, 42	400,000	400,000	400,000	0	0.0%
<b>2002088</b>	<b>KALAELOA REGIONAL PARK</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>3,400</b>	<b>996,600</b>	<b>99.7%</b>
2003103	KALAEPOHAKU NEIGHBORHOOD PARK	160,000	160,000	500	159,500	99.7%
2002062	KALAKAUA BOXING GYM - REPLACEMENT OF INDOOR LIGHTING	20,000	20,000	0	20,000	100.0%
	KALAMA BEACH PARK (BOETTCHER ESTATE)	32,000	32,000	32,000	0	0.0%
1997106	KALAMA BEACH PARK (BOETTCHER ESTATE), (TMK: 4-3-16:04;	100,000	100,000	80,400	19,600	19.6%
2000105	KALO PLACE MINI PARK, MOILIILI	725,000	725,000	499,792	225,208	31.1%
2003171	KALUANUI BEACH PARK, PUNALUU	75,000	75,000	74,900	100	0.1%
	KAMEHAMEHA COMMUNITY PARK	30,000	30,000	0	30,000	100.0%
2003081	KAMEHAMEHA HIGHWAY BEAUTIFICATION	50,000	50,000	0	50,000	100.0%
2000053	KAMEHAMEHA HIGHWAY SCENIC VIEWPLANE ENHANCEMENT	750,000	750,000	750,000	0	0.0%
	KAMOLE PARK IMPROVEMENTS	150,000	150,000	24,900	125,100	83.4%
1999125	KAMOKILA COMMUNITY PARK, TMK: 9-1-015:018, 5.89 ACRES	230,000	230,000	211,378	18,622	8.1%
	KANEOHE "CIVIC CENTER" PARKING	1,050,000	1,050,000	807,916	242,084	23.1%
2003237	KANEOHE COMMUNITY & SENIOR CENTER PARK	30,000	30,000	0	30,000	100.0%
	KANEOHE DISTRICT PARK, MASTER PLAN	125,000	125,000	0	125,000	100.0%
	KANEOHE DISTRICT PARK, PLAYGROUND EQUIPMENT	85,000	85,000	0	85,000	100.0%
	KANEOHE DISTRICT PARK, COMFORT STATION	620,000	620,000	2,100	617,900	99.7%
2003085	KANEOHE DISTRICT PARK, IN-LINE HOCKEY RINK	35,000	35,000	0	35,000	100.0%
1994100	KANEWAI COMMUNITY PARK	137,000	137,000	400	136,600	99.7%
1993076	KAPAOLONO COMMUNITY PARK IMPROVEMENTS	155,000	155,000	90,836	64,164	41.4%
1998101	KAPI'OLANI REGIONAL PARK-WINSTEDT HOUSE (PAKI HALE)	208,000	208,000	208,000	0	0.0%
	KAPI'OLANI REGIONAL PARK-WAIKIKI	104,000	104,000	0	104,000	100.0%
1996101	KAPOLEI COMMUNITY PARK - PMT. TO STATE	200,000	200,000	200,000	0	0.0%
2001068	KAPOLEI COMMUNITY PARK - BLEACHERS AND DUGOUTS	100,000	100,000	77,700	22,300	22.3%
1973116	KAPOLEI REGIONAL PARK, (TMK: 9-1-16:02; 15.8 ACRES)	1,000,000	958,100	901,100	57,000	5.9%
2001084	KAWAI NUI GATEWAY PARK, KAILUA	610,000	610,000	591,900	18,100	3.0%
2003233	KAWAI NUI MARSH LANDSCAPING IMPROVEMENTS, KAILUA	50,000	50,000	0	50,000	100.0%
2003102	KAWAI NUI MODEL AIRPLANE FIELD, KAILUA	100,000	100,000	100,000	0	0.0%
<b>1971364</b>	<b>KOKO HEAD DISTRICT PARK RENOVATIONS</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>123,600</b>	<b>1,876,400</b>	<b>93.8%</b>
2003086	KOOLAU GREENBELT HERITAGE TRAIL	50,000	50,000	50,000	0	0.0%
2003172	KOOLAULOA REGION PARK MASTER PLAN	150,000	150,000	150,000	0	0.0%
1998169	KUILEI CLIFFS COMMUNITY PARK	80,000	80,000	66,602	13,398	16.7%
2003096	KULIOUOU NEIGHBORHOOD PARK IMPROVEMENTS	875,000	453,911	403,911	50,000	11.0%
2002169	LANDSCAPING IMPROVEMENTS AT VARIOUS PARKS	950,000	950,000	944,867	5,133	0.5%
	LANI KAI TRIANGLE PARK	215,000	215,000	140,900	74,100	34.5%
2002084	LANIAKEA BEACH SUPPORT PARK	75,000	75,000	74,800	200	0.3%
2003093	LEEWARD AMPHITHEATRE	150,000	150,000	150,000	0	0.0%
1998118	LEEWARD COAST (ULEHAWA BEACH PARK) SHORELINE IMP	865,000	877,000	875,466	1,534	0.2%
1998120	LEHUA COMMUNITY PARK	50,000	50,000	50,000	0	0.0%
1995114	MA'ILI BEACH PARK	495,000	494,700	370,500	124,200	25.1%
202181	MAILI COMMUNITY PARK	205,000	205,000	190,750	14,250	7.0%
2002181	MA'ILI KAI COMMUNITY PARK	240,000	240,000	0	240,000	100.0%
1995115	MAKAHA COMMUNITY PARK	530,000	530,000	86,700	443,300	83.6%
1994109	MAKAKILO COMMUNITY PARK, MAKAKILO (TMK: 9-2-19:35;	200,000	200,000	200,000	0	0.0%
1999030	MAKAKILO NEIGHBORHOOD PARK, MAKAKILO (TMK:	200,000	200,000	107,300	92,700	46.4%
	MAKALAPA NEIGHBORHOOD PARK (TMK: 9-9-003:039)	275,000	275,000	0	275,000	100.0%
	MAKIKI DISTRICT PARK	225,000	225,000	800	224,200	99.6%
2003088	MAKIKI DISTRICT PARK-LIBRARY IMPROVEMENTS	525,000	525,000	71,700	453,300	86.3%
2003234	MANANA NEIGHBORHOOD PARK	175,000	175,000	600	174,400	99.7%
2003031	MANOA FALLS TRAILHEAD	50,000	50,000	0	50,000	100.0%
2003021	MANOA TRIANGLE PARK	50,000	50,000	50,000	0	0.0%
2001100	MANOA VALLEY DISTRICT PARK MASTER PLAN	1,089,000	1,089,000	815,400	273,600	25.1%
2003033	MAU UMAE ZEN ARCHERY	276,000	276,000	2,000	274,000	99.3%
2002065	MAUNA LAHILAH BEACH PARK	900,000	900,000	895,400	4,600	0.5%

a - Some, but not all, council-added projects not assigned a project number.

b - Variation from appropriated amount due to unanticipated addition or decrease in Single Purpose Monies and/or transfers from one project to another through Project Adjustments Account.

Table IV-2 (continued)  
EXECUTIVE CAPITAL BUDGET FOR FY 2003  
18 Month Period Ending December 31, 2003

Proj. # (a)	Project Title	Approp.	Adjusted Approp. (b)	Expend./ Encumb.	Lapsed	% Lapsed
2003106	MILILANI AREA PARKS IMPROVEMENTS	500,000	500,000	500,000	0	0.0%
2002153	MILILANI ARTS EDUCATION CENTER (FORMERLY MULTI-USE	2,000	2,000	0	2,000	100.0%
2002110	MILILANI MAUKA DISTRICT PARK-PLAYCOURTS AND GYM	100,000	100,000	100,000	0	0.0%
2003236	MILILANI PARK IMPROVEMENTS	355,000	355,000	165,025	189,975	53.5%
1994110	MOANALUA COMMUNITY PARK	500,000	500,000	499,700	300	0.1%
	MOANALUA VALLEY NEIGHBORHOOD PARK (TMK: 1-1-012:035)	60,000	60,000	60,000	0	0.0%
	MOKULEIA PARCEL MASTER PLAN	40,000	40,000	30,000	10,000	25.0%
1976031	MOTHER WALDRON (POHUKAINA) PLAYGROUND, (TMK: 2-1-51:05;	110,000	110,000	400	109,600	99.6%
1993083	NA PUEO PARK	125,000	125,000	111,100	13,900	11.1%
1971477	NANAKULI BEACH PARK, NANAKULI	450,000	450,000	312,692	137,308	30.5%
2001166	NANAKULI BEACH PARK - ZABLAN BEACH LIGHTING IMP	75,000	75,000	59,070	15,930	21.2%
2002170	NUUANU COMMUNITY PARK	278,000	278,000	0	278,000	100.0%
2003177	NUUANU VALLEY MULTI-PURPOSE ROOM	1,596,000	1,596,000	5,000	1,591,000	99.7%
1995127	ONE'ULA BEACH PARK, (TMK: 9-1-12:25; 30.0 ACRES)	1,580,000	1,580,000	1,295,430	284,570	18.0%
	PACIFIC PALISADES COMMUNITY PARK	35,000	35,000	35,000	0	0.0%
2001096	PACIFIC PALISADES COMMUNITY PARK	210,000	225,987	225,987	0	0.0%
2002142	PACIFIC PALISADES COMMUNITY PARK GYMNASIUM	270,000	270,000	0	270,000	100.0%
1997109	PAKI PARK	95,000	95,000	20,000	75,000	78.9%
	PAKI PLAYGROUND RECREATION BUILDING IMPROVEMENTS	95,000	95,000	0	95,000	100.0%
2001087	PALAILAI NEIGHBORHOOD PARK	371,000	371,000	287,974	83,026	22.4%
	PALOLO DISTRICT PARK	50,000	50,000	0	50,000	100.0%
1998180	PALOLO DISTRICT PARK - IRRIGATION (TMK: 3-4-006:003;	60,000	60,000	60,000	0	0.0%
2000109	PAWAA NEIGHBORHOOD PARK	100,000	100,000	22,870	77,130	77.1%
1998114	PEARL CITY DISTRICT PARK	550,000	550,000	475,000	75,000	13.6%
	PEARL HARBOR HISTORIC TRAIL	600,000	600,000	553,409	46,591	7.8%
2003064	PELE STREET COMMUNITY PARK	150,000	150,000	134,772	15,228	10.2%
	PLAYGROUND EQUIPMENT	275,000	275,000	1,000	274,000	99.6%
2002174	PLAYFIELD LIGHTING IMPROVEMENTS AT VARIOUS PARKS	300,000	300,000	300,000	0	0.0%
1994119	PUPUKEA BEACH PARK	30,000	30,000	23,465	6,535	21.8%
2003101	PU'U O KAIMUKI MINI PARK	50,000	50,000	50,000	0	0.0%
1999115	RECONSTRUCT AND REFURBISH PLAY COURTS RD1, PLAY APP	751,000	751,000	294,896	456,104	60.7%
1999116	RECONSTRUCT AND REFURBISH PLAY COURTS RD2, PLAY APP	751,000	751,702	152,547	599,155	79.7%
1999117	RECONSTRUCT AND REFURBISH PLAY COURTS RD3, PLAY APP	751,000	751,000	385,999	365,001	48.6%
1999118	RECONSTRUCT AND REFURBISH PLAY COURTS RD4, PLAY APP	751,000	751,000	345,499	405,501	54.0%
1998105	RECONSTRUCT WASTEWATER SYSTEMS FOR VARIOUS PARKS	300,000	300,000	198,788	101,212	33.7%
	RECREATION AND PEDESTRIAN IMPROVEMENTS IN KAPAHULU/DH	80,000	80,000	0	80,000	100.0%
1998128	RECREATION DISTRICT NO. 1 - MISCELLANEOUS IMPROVEMENTS	351,000	351,000	327,770	23,230	6.6%
1998129	RECREATION DISTRICT NO. 2 - MISCELLANEOUS IMPROVEMENTS	351,000	351,000	329,886	21,114	6.0%
1998130	RECREATION DISTRICT NO. 3 - MISCELLANEOUS IMPROVEMENTS	351,000	351,000	328,415	22,585	6.4%
1998131	RECREATION DISTRICT NO. 4 - MISCELLANEOUS IMPROVEMENTS	351,000	351,000	276,946	74,054	21.1%
2002072	RENOVATE RECREATIONAL FACILITIES	1,000,000	1,000,000	0	1,000,000	100.0%
1994124	SALT LAKE DISTRICT PARK - MAUKA	270,000	270,000	258,950	11,050	4.1%
2003175	SHARKS COVE PEDESTRIAN ACCESS, WAIMEA	120,000	120,000	400	119,600	99.7%
1995121	SHERIDAN COMMUNITY PARK IMPROVEMENTS	313,000	313,000	51,000	262,000	83.7%
2003104	SKATE FACILITY - COUNCIL DISTRICT VII	690,000	690,000	687,750	2,250	0.3%
2003087	SKATE FACILITY-MCCULLY/MOILILI AREA	50,000	50,000	50,000	0	0.0%
	SMITH-BERETANIA PARK	10,000	10,000	0	10,000	100.0%
1998039	SMITH-BERETANIA PARK, TMK 1-7-4	500,000	500,000	500,000	0	0.0%
1999104	SUNSET BEACH PARK NEIGHBORHOOD	100,000	100,000	0	100,000	100.0%
2003224	TENNIS COMPLEX (TMK: 9-4-05: 74)	3,100,000	3,199,757	3,199,757	0	0.0%
2003056	UPGRADE OF FIRE ALARM SYSTEMS AT VARIOUS PARKS	50,000	50,000	0	50,000	100.0%
	VELZYLAND PARK COMPLEX	101,000	101,000	0	101,000	100.0%
2000095	WAHIAWA BOTANICAL GARDEN/LAKE WILSON STUDY,	2,000,000	2,000,000	1,984,999	15,001	0.8%
1971480	WAIHAOLE BEACH PARK	300,000	300,000	0	300,000	100.0%
1993064	WAIALAE BEACH PARK (TMK: 3-5-023:004, 4.380 ACRES)	700,000	700,000	380,977	319,023	45.6%
2000113	WAIALUA BANDSTAND (PHASE II)	250,000	250,000	249,942	58	0.0%
1995122	WAIANAE DISTRICT PARK	450,000	450,000	1,500	448,500	99.7%
2003108	WAIANAE DISTRICT PARK - SWIMMING POOL	650,000	650,000	0	650,000	100.0%
2003091	WAIANAE VALLEY MASTER PLAN	50,000	50,000	50,000	0	0.0%
2002104	WAI'IAU DISTRICT PARK	1,400,000	1,400,000	539,386	860,614	61.5%
1997112	WAI'IAU NEIGHBORHOOD PARK	15,000	15,000	4,710	10,290	68.6%
2000147	WAIKELE COMMUNITY PARK, MILILANI	82,000	82,000	81,000	1,000	1.2%
2002133	WAIKIKI BEACH-PUBLIC RESTROOMS	50,000	50,000	0	50,000	100.0%

a - Some, but not all, council-added projects not assigned a project number.

b - Variation from appropriated amount due to unanticipated addition or decrease in Single Purpose Monies and/or transfers from one project to another through Project Adjustments Account.

Table IV-2 (continued)  
EXECUTIVE CAPITAL BUDGET FOR FY 2003  
18 Month Period Ending December 31, 2003

Proj. # (a)	Project Title	Approp.	Adjusted Approp. (b)	Expend./ Encumb.	Lapsed	% Lapsed
1990016	WAILUPE VALLEY NEIGHBORHOOD PARK	185,000	185,000	700	184,300	99.6%
2002103	WAILUPE VALLEY NEIGHBORHOOD PARK-PEDESTRIAN BRIDGE	300,000	300,000	300,000	0	0.0%
2002135	WAIMANALO ALL PARKS MASTER PLAN	1,150,000	1,150,000	1,067,000	83,000	7.2%
2000100	WAIMANALO CANOE HALAU	200,000	200,000	25,500	174,500	87.3%
2003180	WAIMANALO COMMUNITY CENTER AND MUSEUM	250,000	250,000	75,000	175,000	70.0%
1988155	WAIMANALO DISTRICT PARK, (TMK 4-1-09:264, 265, 268 POR.;	1,000,000	1,000,000	3,000	997,000	99.7%
2003178	WAIMANALO GREEN BELT	150,000	150,000	150,000	0	0.0%
1998037	WAIPAHU DISTRICT PARK	1,025,000	1,035,388	1,007,788	27,600	2.7%
1985043	WAIP'O NEIGHBORHOOD PARK	990,000	990,000	3,400	986,600	99.7%
	WHITMORE GYM	300,000	300,000	1,000	299,000	99.7%
2003098	WILSON COMMUNITY PARK	165,000	165,000	500	164,500	99.7%
	<b>SPECIAL RECREATION FACILITIES</b>			0		
				0		
				0		
1999010	BLAISDELL CENTER - CONCERT HALL ROOFS - TMK 2-3-08-1	630,000	725,898	725,898	0	0.0%
2001053	GOLF COURSE - MISCELLANEOUS IMPROVEMENTS	3,010,000	3,010,000	2,758,378	251,622	8.4%
	HONOLULU ZOO	25,000	25,000	24,999	1	0.0%
	HONOLULU ZOO DISCOVERY CENTER	6,005,000	5,909,102	5,631,002	278,100	4.7%
	HONOLULU ZOO VETERINARY CLINIC	4,040,000	4,040,000	3,442,502	597,498	14.8%
	TED MAKALENA GOLF COURSE	100,000	100,000	0	100,000	100.0%
	<b>TOTAL CULTURE-RECREATION</b>	<b>83,559,000</b>	<b>83,301,267</b>	<b>54,920,982</b>	<b>28,380,285</b>	<b>34.1%</b>

a - Some, but not all, council-added projects not assigned a project number.

b - Variation from appropriated amount due to unanticipated addition or decrease in Single Purpose Monies and/or transfers from one project to another through Project Adjustments Account.

Table IV-2 (continued)  
EXECUTIVE CAPITAL BUDGET FOR FY 2003  
18 Month Period Ending December 31, 2003

Proj. # (a)	Project Title	Approp.	Adjusted Approp. (b)	Expend./ Encumb.	Lapsed	% Lapsed
<b>UTILITIES OR OTHER ENTERPRISES</b>						
<b>MASS TRANSIT</b>						
2003005	BRT IWILEI TO WAIKIKI ALIGNMENT	31,100,000	31,100,000	31,100,000	0	0.0%
1978005	BUS ACQUISITION PROGRAM	15,186,000	32,455,800	32,376,499	79,301	0.2%
2001120	BUS BAY IMPROVEMENTS	340,000	340,000	340,000	0	0.0%
2002501	BUS REHABILITATION	480,000	480,000	335,867	144,133	30.0%
2001507	BUS ROUTE STUDY	500,000	1,220,000	843,684	376,316	30.8%
	BUS SHELTER SITE IMPROVEMENTS	35,000	35,000	0	35,000	100.0%
2001116	BUS STOP ADA ACCESS IMPROVEMENTS	600,000	600,000	600,000	0	0.0%
	BUS STOP SITE IMPROVEMENTS	918,000	918,000	915,983	2,017	0.2%
1999300	BUS/PARATRANSIT SUPPORT EQUIPMENT UPGRADE	320,000	478,904	294,957	183,947	38.4%
	HALEIWA TRANSIT CENTER	200,000	200,000	200,000	0	0.0%
1993063	HANDI-VAN ACQUISITION PROGRAM	960,000	960,000	924,030	35,970	3.7%
1994523	HIGH TECH BUS PASS	2,200,000	2,200,000	2,175,000	25,000	1.1%
2003043	KAM HWY TRANSIT CORRIDOR & TRANSIT CENTERS	50,000	250,000	250,000	0	0.0%
1999317	MIDDLE STREET TRANSIT CENTER	7,150,000	7,150,000	7,141,670	8,330	0.1%
2003040	MILILANI TRANSIT CENTER	399,000	399,000	399,000	0	0.0%
	<b>PRIMARY CORRIDOR TRANSPORT SYSTEM STUDY</b>	<b>0</b>	<b>1,220,300</b>	<b>1,208,070</b>	<b>12,230</b>	<b>1.0%</b>
2003038	TRANSPORTATION PLANNING PROGRAM	250,000	363,360	198,360	165,000	45.4%
2003009	WAIHAWA TRANSIT CENTER	392,000	392,000	0	392,000	100.0%
2003008	WAIANAE TRANSIT CENTER	773,000	773,000	773,000	0	0.0%
	WAIKIKI TRANSIT CENTER	50,000	50,000	0	50,000	100.0%
<b>TOTAL UTILITIES OR OTHER ENTERPRISES</b>		<b>61,903,000</b>	<b>81,585,364</b>	<b>80,076,120</b>	<b>1,509,244</b>	<b>1.8%</b>

a - Some, but not all, council-added projects not assigned a project number.

b - Variation from appropriated amount (shown in bold) due to unanticipated addition or decrease in Single Purpose Monies and/or transfers from one project to another through Project Adjustments Account.

## C. Summary of Results

In Table IV-3 below, the results are summarized by budget function (e.g. General Government, Public Safety, etc.) and by fund source. Among other things, this summary reveals which budget functions and fund sources are subject to large lapses in appropriations. As shown in the table, among budget function areas, the culture-recreation function had the largest relative lapses at 34 percent of adjusted appropriations. Among fund sources, the solid waste improvement bond fund had the largest relative lapses of all of the fund sources at 42 percent.



**Table IV-3**  
**Executive Capital Budget FY 2003**  
**Summary of Results by Function and Fund**

	Approp.	Adjusted Approp.	Expended Encumbered	Lapsed	% Lapsed
<b>General Government</b>					
General Improvement Bond Fund	30,072,000	29,329,378	27,366,678	1,962,700	6.7%
Highway Improvement Bond Fund	4,000	4,000	0	4,000	100.0%
Federal Grants Capital Project Fund	2,241,000	3,741,000	1,691,772	2,049,228	54.8%
Capital Projects Fund	2,000	2,000	0	2,000	100.0%
Community Development Fund	1,000	1,000	0	1,000	100.0%
Sewer Fund	1,000	1,000	0	1,000	100.0%
Sewer Revenue Bond Fund	1,000	1,000	0	1,000	100.0%
Solid Waste Improvement Bond Fund	4,163,000	4,163,000	3,711,203	451,797	10.9%
<b>Total</b>	<b>36,485,000</b>	<b>37,242,378</b>	<b>32,769,653</b>	<b>4,472,725</b>	<b>12.0%</b>
<b>Public Safety</b>					
General Improvement Bond Fund	16,597,000	16,549,300	12,932,907	3,616,393	21.9%
Highway Improvement Bond Fund	13,230,500	13,120,500	12,608,119	512,381	3.9%
Federal Grants Capital Project Fund	1,160,000	1,535,644	175,639	1,360,005	88.6%
Capital Projects Fund	200,000	286,881	206,319	80,562	28.1%
Community Development Fund	0	0	0	0	0.0%
Sewer Fund	0	0	0	0	0.0%
Sewer Revenue Bond Fund	0	0	0	0	0.0%
Solid Waste Improvement Bond Fund	0	0	0	0	0.0%
<b>Total</b>	<b>31,187,500</b>	<b>31,492,325</b>	<b>25,922,984</b>	<b>5,569,341</b>	<b>17.7%</b>
<b>Highways and Streets</b>					
			0		
General Improvement Bond Fund	1,580,000	1,580,000	1,555,450	24,550	1.6%
Highway Improvement Bond Fund	55,821,000	55,931,000	45,450,588	10,480,412	18.7%
Federal Grants Capital Project Fund	10,000	1,277,727	873,046	404,681	31.7%
Capital Projects Fund	1,337,000	1,579,933	1,256,384	323,549	20.5%
Community Development Fund	0	1,307,000	1,307,000	0	0.0%
Sewer Fund	0	0	0	0	0.0%
Sewer Revenue Bond Fund	0	0	0	0	0.0%
Solid Waste Improvement Bond Fund	0	0	0	0	0.0%
<b>Total</b>	<b>58,748,000</b>	<b>61,675,660</b>	<b>50,442,468</b>	<b>11,233,192</b>	<b>18.2%</b>
<b>Sanitation</b>					
General Improvement Bond Fund	0	0	0	0	0.0%
Highway Improvement Bond Fund	0	0	0	0	0.0%
Federal Grants Capital Project Fund	0	0	0	0	0.0%
Capital Projects Fund	0	654,894	654,894	0	0.0%
Community Development Fund	0	0	0	0	0.0%
Sewer Fund	10,319,000	10,328,956	7,786,692	2,542,264	24.6%
Sewer Revenue Bond Fund	144,822,000	159,882,723	150,235,217	9,647,506	6.0%
Solid Waste Improvement Bond Fund	11,501,000	11,501,000	5,416,076	6,084,924	52.9%
<b>Total</b>	<b>166,642,000</b>	<b>182,367,573</b>	<b>164,092,879</b>	<b>18,274,694</b>	<b>10.0%</b>

**Table IV-3 (continued)**  
**Executive Capital Budget FY 2003**  
**Summary of Results by Function and Fund**

	Approp.	Adjusted Approp.	Expended Encumbered	Lapsed	% Lapsed
<b>Human Services</b>					
General Improvement Bond Fund	0	0	0	0	0.0%
Highway Improvement Bond Fund	0	0	0	0	0.0%
Federal Grants Capital Project Fund	4,381,811	4,381,811	4,367,351	14,460	0.3%
Capital Projects Fund	0	0	0	0	0.0%
Community Development Fund	13,754,670	12,447,670	12,374,480	73,190	0.6%
Sewer Fund	0	0	0	0	0.0%
Sewer Revenue Bond Fund	0	0	0	0	0.0%
Solid Waste Improvement Bond Fund	0	0	0	0	0.0%
<b>Total</b>	<b>18,136,481</b>	<b>16,829,481</b>	<b>16,741,831</b>	<b>87,650</b>	<b>0.5%</b>
<b>Culture-Recreation</b>					
General Improvement Bond Fund	79,316,000	80,109,567	52,562,751	27,546,816	34.4%
Highway Improvement Bond Fund	500,000	500,000	500,000	0	0.0%
Federal Grants Capital Project Fund	0	0	0	0	0.0%
Capital Projects Fund	2,673,000	2,673,000	1,969,580	703,420	26.3%
Community Development Fund	20,000	20,000	0	20,000	100.0%
Sewer Fund	0	0	0	0	0.0%
Sewer Revenue Bond Fund	0	0	0	0	0.0%
Solid Waste Improvement Bond Fund	0	0	0	0	0.0%
<b>Total</b>	<b>82,509,000</b>	<b>83,302,567</b>	<b>55,032,331</b>	<b>28,270,236</b>	<b>33.9%</b>
<b>Utilities or Other Enterprises</b>					
General Improvement Bond Fund	85,000	85,000	0	85,000	100.0%
Highway Improvement Bond Fund	61,818,000	61,818,000	60,555,516	1,262,484	2.0%
Federal Grants Capital Project Fund	0	19,682,364	19,520,604	161,760	0.8%
Capital Projects Fund	0	0	0	0	0.0%
Community Development Fund	0	0	0	0	0.0%
Sewer Fund	0	0	0	0	0.0%
Sewer Revenue Bond Fund	0	0	0	0	0.0%
Solid Waste Improvement Bond Fund	0	0	0	0	0.0%
<b>Total</b>	<b>61,903,000</b>	<b>81,585,364</b>	<b>80,076,120</b>	<b>1,509,244</b>	<b>1.8%</b>
<b>Totals by Fund</b>					
General Improvement Bond Fund	127,650,000	127,653,245	94,417,786	33,235,459	26.0%
Highway Improvement Bond Fund	131,373,500	131,373,500	119,114,224	12,259,276	9.3%
Federal Grants Capital Project Fund	7,792,811	30,618,546	26,628,413	3,990,133	13.0%
Capital Projects Fund	4,212,000	5,196,708	4,087,178	1,109,530	21.4%
Community Development Fund	13,775,670	13,775,670	13,681,480	94,190	0.7%
Sewer Fund	10,320,000	10,329,956	7,786,692	2,543,264	24.6%
Sewer Revenue Bond Fund	144,823,000	159,883,723	150,235,216	9,648,507	6.0%
Solid Waste Improvement Bond Fund	15,664,000	15,664,000	9,127,280	6,536,720	41.7%
<b>Total</b>	<b>455,610,981</b>	<b>494,495,348</b>	<b>425,078,269</b>	<b>69,417,079</b>	<b>14.0%</b>

## V. Appendix: Data Sources

### Chapter II

- |           |  |            |   |
|-----------|--|------------|---|
| Figure 1. | Honolulu Net Assets. Comprehensive Annual Financial Report, City and County of Honolulu  | Figure 9.  | Taxes From Real Property By Tax Class. Department of Budget and Fiscal Services, Real Property Tax Valuations, Tax Rates & Exemptions, various years.                 |
| Figure 2. | Change in Net Assets by County. Comprehensive Annual Financial Report, City and County of Honolulu, Maui County, Hawaii County   | Figure 10. | Variances in Real Property Tax Revenues. Department of Budget and Fiscal Services, Executive Program and Budget, Detailed Statement of Revenues, various years.       |
| Figure 3. | City Spending Per Person. Actual Expenditures: Executive Program and Budget, various years. Resident Population: Hawaii Data Book.   | Figure 11. | Ratio of Tax Revenues to Values by Property Class. Department of Budget and Fiscal Services, Real Property Tax Valuations, Tax Rates & Exemptions, various years.     |
| Figure 4. | Total Spending Per Person by County. Comprehensive Annual Financial Report, City and County of Honolulu, Maui County, Hawaii County, Kauai County. Resident Population: Hawaii Data Book.          | Figure 12. | Average Property Tax Bills For Residential Properties. Department of Budget and Fiscal Services, Real Property Tax Valuations, Tax Rates & Exemptions, various years. |
| Figure 5. | Total City Debt Per Person. Comprehensive Annual Financial Report, City and County of Honolulu, various years. Resident Population: Hawaii Data Book.  | Figure 13. | Average Property Tax Bills For Business Properties. Department of Budget and Fiscal Services, Real Property Tax Valuations, Tax Rates & Exemptions, various years.    |
| Figure 6. | Total Authorized Debt. Comprehensive Annual Financial Report, City and County of Honolulu, various years.  | Figure 14. | Average Residential Property Tax Bills by County. Department of Budget and Fiscal Services, Real Property Tax Valuations, Tax Rates & Exemptions.                     |
| Figure 7. | Debt Service Cost Forecast by City Administration. Department of Budget and Fiscal Services, Departmental Communication 374 (April 23, 2003).  | Figure 15. | Average Business Property Tax Bills by County. Department of Budget and Fiscal Services, Real Property Tax Valuations, Tax Rates & Exemptions.                        |
| Figure 8. | Net General Bonded Debt Per Person by County. Comprehensive Annual Financial Report, City and County of Honolulu, Maui County, Hawaii County, Kauai County; Resident Population: Hawaii Data Book. | Figure 16. | General Fund Unreserved Balances. Comprehensive Annual Financial Report, City and County of Honolulu, budget basis vs gaap basis, various years.                      |
|           |  | Figure 17. | Annual Change in Enterprise Fund Equity. Comprehensive Annual Financial Report, City and County of Honolulu, various years.   |

Figure 18. Enterprise Fund Net Assets.  
Comprehensive Annual Financial Report,  
City and County of Honolulu.

Figure 19. Average Monthly Sewer Fee Forecast  
Prepared by City Administration.  
Departmental Communication 341 (April  
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### Chapter III

Section A1. General Fund Overview. Comprehensive  
Annual Financial Report, City and County  
of Honolulu, General Fund, Schedule of  
Revenues, Expenditures, and Changes in  
Fund Balance, Budget and Actual.

Table III-1. Major General Fund Revenue Variances.  
CIFIS 08P.

Table III-2. Major General Fund Expenditure  
Variances. Comprehensive Annual  
Financial Report, City and County of  
Honolulu, General Fund, Schedule of  
Revenues, Expenditures, and Changes in  
Fund Balance.

Table III-3. Major Appropriation Lapses by Activity.  
CIFIS 99-PQ.

Table III-4. Executive Operating Budget. Executive  
operating budget ordinance, CIFIS 99-PA,  
99-PQ.

Table III-5. Legislative Budget. Legislative budget  
ordinance, CIFIS 99-PQ.

Table III-6. Executive and Legislative Budget  
Summary of Results by Fund. Executive  
operating and legislative budget  
ordinances, CIFIS 99-PQ.

Table III-7. Major General Fund Revenue  
Assumptions. Executive Program and  
Budget, Volume I; Executive operating  
budget ordinance; CIFIS 99-08p.

Table III-8. Major Program Changes (All Funds).  
Executive Program and Budget, Volume  
I; Executive operating budget ordinance.

### Chapter IV

Table IV-1. Major Project Lapses. Excerpts from Table  
IV-2.

Table IV-2. Executive Capital Budget. 18 month Period  
Ending December 31, 2002. CIFIS 99-PQ  
(Finance Director's Quarterly Report for the  
18 months ended December 31); Executive  
Capital Budget Ordinance.

Table IV-3. Executive Capital Budget. Summary of  
Results by Function and Fund. CIFIS 99-PQ  
(Finance Director's Quarterly Report for the  
18 months ended December 31).